

WISCONSIN MUNICIPAL RECORDS MANUAL

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State Historical Society of Wisconsin
and
Wisconsin Department of Development

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On Cover: Mellen Village Hall. This building is listed in the National Register of Historic Places.

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INTRODUCTION

This manual is designed to assist public officials in Wisconsin's cities, villages, and towns in the administration of current public records and in the disposition of non-current materials. Acceptance of the procedures outlined here will provide more efficient administration of municipal government while insuring the preservation of permanently valuable records.

Part I of the manual is a general overview of records management practices as they apply to the administration of local government. This summary was distilled from the most recent literature on records management and micrographics as well as the Wisconsin Statutes and the *Opinions of the Attorney General*.

Part II consists of recommendations for the retention and disposition of public records. These retention schedules were formulated after a survey of six representative Wisconsin communities. Project archivists from the State Historical Society inventoried current records and reviewed records-keeping practices with officials in each of these municipalities. Preliminary schedules then were drafted and submitted to a wide range of public officials, professional organizations, state agencies, and other interested parties for review and comment. Suggestions were received, revisions made, and the final schedules prepared. As explained in Chapter III, the schedules have been adopted by the state Public Records Board under its statutory authority to establish the minimum period of retention before destruction of any city, village or town record.

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MANAGEMENT OF MUNICIPAL RECORDS



I. PUBLIC RECORDS STATUTES

Municipal records are essential to the operations of government and an invaluable source for historical research. Wisconsin law protects public records in both of these functions by defining them and by specifying steps for their preservation, for open access to them, for transmittal to successors in office, and for disposition of obsolete records. The following overview summarizes the *Wisconsin Statutes and Opinions of the Attorney General* relating to public records.

Definition

The statutes broadly define public records as "...all property and things received [by a public officer] from his predecessor or other persons and required by law to be filed, deposited, or kept in his office, or which are in the lawful possession or control of himself or his deputies, or to the possession or control of which he or they may be lawfully entitled as such officers." [sec. 19.21 (1), Stat.] The statutes elsewhere refer to "... all books, papers, maps, photographs, films, recordings, or other documentary materials or any copy thereof, regardless of physical form or characteristics, made, or received by any agency of the state or its officers or its employees in connection with the transaction of public business, except the records and correspondence of any member of the state legislature." [sec. 16.61 (2), Stat.] While this enumeration does not specifically address municipal records, it is a codification of case law definitions of public records. [63 OAG 276]

Case law has further qualified the definition: "It is the rule independently of statute that public records include not only papers specifically required to be kept by a public officer, but written materials made by a public officer within his authority where such writing constitutes convenient, appropriate, or customary method of discharging the duties of the office." [International Union v. Gooding, 251 Wis. 362, 29 N. W. 2d 730]

Preservation

The statutes assign to local officials the responsibility of preserving public records: "Each and every officer of the state, or of any county, town, city, village, school district, or other municipality or district, is the legal custodian of and shall safely keep and preserve all property and things received from his

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predecessor or other persons and required by law to be filed, deposited, or kept in his office or which are in the lawful possession or control of himself or his deputies, or to the possession or control of which he or they may be lawfully entitled as such officers.” [sec. 19.21 (1), Stat.] However, a public officer is not required “. . . to keep, file, and ultimately deliver to his successor every paper or communication without respect to the relation of such paper to the functions of the office but that an officer may dispose of purely fugitive papers having no relation to the function of the office ...” [38 OAG 22, 23 (1949)].

Access

Access to public records is guaranteed by statute. “... Any person may, with proper care, during office hours, and subject to such orders or regulations as the custodian thereof prescribes, examine or copy any of the property or things mentioned in sub. (1).” [sec. 19.21 (2), Stat.] . “ [T]here is an absolute right to inspect a public document in the absence of specifically stated sufficient reasons to the contrary.” [Beckon v. Emory, 36 Wis. 2d 510, 516, 153 N. W. 2d 510 (1967)]. The right to full access to all public records is qualified in four respects:

1. The right to inspect is subject to such reasonable regulations with respect to hours, procedures, etc. that the custodian may prescribe to limit unreasonable interference with the ordinary operations of the office.
2. The right may be limited or denied by express statutory provision.
3. Access may be denied in the case where information was obtained under official pledge of confidentiality, and where the information could not otherwise have been obtained by the governmental agency.
4. The custodian may, and has a duty to deny inspection where he determines that permitting such inspection would result in harm to the public interest which outweighs any benefit that would result from granting inspection. (60 OAG 289) (63 OAG 406).

The latter refers to the exceptional or unusual case in which access may be denied. The custodian must give specific reasons when inspection is withheld and the person seeking inspection can resort to court action to test the sufficiency of such reasons.

Transmittal to Successor

Municipal records are the property of the local government and not of the individual who possesses them. Statute requires that public records be trans-

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mitted to the successor in office. "Upon the expiration of his term of office, or whenever his office becomes vacant, each such officer or on his death his legal representative, shall on demand deliver to his successor all such property and things then in his custody, and his successor shall receipt therefore to said officer, who shall file said receipt . . ." [sec. 19.21 (3), Stat.].

Disposition of Obsolete Records

- A. Transfer. The State Historical Society is responsible for preserving historically valuable municipal records. "The proper officer of any county, city, village, town, school district or other local governmental unit, may under s. 44.09 offer title and transfer custody to the historical society of any records deemed by the society to be of permanent historical importance." [sec. 19.23 (2), Stat.].
- B. Destruction. Any city council, village board, or town board may provide by ordinance for the destruction of obsolete public records. (See Appendix A for sample ordinance.) [19.21 (5), Stat.].
 - 1. The period of time the record shall be kept before destruction shall be specified in the ordinance unless otherwise provided for by statute.
 - 2. The minimum period may not be less than two years for water stubs, receipts of current billings, and customer's ledgers of municipal utilities.
 - 3. The minimum period for certain town records is specified in sec. 60.756, Stat.
 - 4. The minimum period for all other records is seven years unless a shorter period is fixed by the Public Records Board. (For details, see Chapter III.) However, Public Service Commission regulations require municipal utilities to maintain certain records beyond this seven year minimum.
 - 5. The State Historical Society must be notified in writing at least 60 days in advance of the destruction of any such record. (See Chapter III.)
- C. Microfilm. "Any town board, city council, or village board may provide by ordinance for the keeping and preservation of public records by the use of microfilm or other reproductive device. Any photographic reproduction shall be deemed an original for all purposes if it meets the applicable standards established in s. 16.61(7)." [s. 19.21(5)(c), Stat.]. (See Chapter IV)



II. MUNICIPAL RECORDS MANAGEMENT

Why Records Management?

The administration of local government has grown steadily more complex in recent times. Public demands for increased efficiency, improved services, and greater accountability and expanded reporting requirements from state and federal government confront public officials regularly. To meet these challenges, increasingly sophisticated techniques must be applied to the management of local government.

Better information is one such tool — information to prepare responsible budgets, to compile reports, to levy taxes and pay bills. To a large extent, that information is collected and reported in the municipality's own public records. Consequently, the efficient management of such records is essential to the successful administration of local government.

A municipality's records are also of concern to its citizens whose legal and financial interests they protect. Records of building inspections, disease immunizations, and property assessments are of equal interest to the public involved as to the office which created them. In sum, the records of a local government are a valuable asset to its officers and employees and to its citizens.

Just *keeping* records, however, is not enough.

- Records must be accessible.

A record which cannot be found is useless to everyone.

- Record-keeping must be efficient.

Businesses have learned that poor record-keeping is expensive. Good records management is a cost-effective program, not a frill.

To achieve these objectives, records must be created, organized, and disposed of systematically. Otherwise, municipal records are a burden to the community as they:

Impede efficient business.

Occupy valuable office space.

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Fill expensive storage equipment.

Use tax monies for unproductive labor.

Records management is a program to achieve control over records from the time of their creation or receipt, through their organization and maintenance, to their ultimate disposition. It has three goals:

To keep fewer and better records in the office.

To provide for the orderly disposition of non-current records.

To preserve valuable documents by identifying records which have significant administrative, financial, legal or research value.

As a result of such a program, municipalities can expect to achieve real savings, by making records (information) more readily available, by eliminating unproductive labor and by freeing funds and space required for unnecessary storage.

How to Set Up Your Records Management Program

The records management program you implement will reflect the size and complexity of your municipal government. While details vary from community to community, all records management programs follow the same six basic steps.

Put someone in charge



Define your objectives



Inventory your records



Organize your records



Appraise your records



Schedule your records

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Before you begin, remember that records management is an on-going function, not one which is done once or once in a while. Everyone involved also should understand that the implementation of records management can make everyone's work more efficient. It is not a criticism of past practices or individuals.

STEP 1: PUT SOMEONE IN CHARGE

Assign overall responsibility for the records management program to one person. Otherwise, it won't get done. An advisory records committee, with representatives from each department, may help to formulate and implement the program and to direct its continuing operation.

STEP 2: DEFINE YOUR OBJECTIVES

The overall objectives of records management are identified in the previous chapter, but you will want to identify additional areas of specific local concern: use of copying machines, a new system for filing vouchers, use of the police department's microfilming equipment by other departments. Specific local goals give focus and a sense of immediacy to the program.

STEP 3: INVENTORY YOUR RECORDS

Find out what you have. What's in the storage area by the boiler room? What happens to the five copies of the water bill payment receipts? The inventory will tell you what's really there and what happens to it; it will identify problem areas; and it will provide the data needed to proceed through the next three steps: organization, appraisal and scheduling.

How to conduct an inventory:

1. Create an inventory worksheet to insure that all necessary information is compiled in a uniform manner. This is especially important where several different individuals will be taking the inventory. (See sample form, Appendix B.)
2. Include all records in the inventory. The inventory is not just an excuse to clean out the storage room. Rather, it is one step towards a system to insure that the storage room doesn't fill up again. If the inventory is done only as a housekeeping operation, you can bet you'll be back in five years doing it all over again.

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3. Make the inventory as complete and accurate as possible. Decisions will be made based on the information in the inventory. You don't want to have to recheck details again later.
4. Inventory record series. Don't lump all the treasurer's papers under the heading "Financial Records." At the other extreme, it is equally unproductive to analyze the contents of each file folder. The record series concept offers a useful intermediate level for describing records in your inventory.

A series consists of "file units or documents arranged in accordance with a filing system or maintained as a unit because they relate to a particular subject or function, result from the same activity, have a particular form, or because of some other relationship arising out of their creation, receipt, or use." For example, the records schedules in this manual are arranged by record series. Voter registration cards, assessment rolls, vehicle maintenance reports, or minutes of the Board of Review are typical individual record series.

STEP 4: ORGANIZE YOUR RECORDS: FILES MANAGEMENT

The first goal for your records management program is fewer and better records in the office. Your records inventory is a big step towards that objective. While the inventory data will be used to schedule the disposition of non-current materials later in your program, it also can be used as the basis for more efficient arrangement of current files.

Many good manuals are available to provide detailed guidelines for records management. Several are listed in Chapter V. While most are directed towards business records, the same techniques apply to local government records.

There are three keys to efficient file organization:

- Control records from time of creation or receipt
- Systematic file organization
- File maintenance

Control of Records From Time of Creation or Receipt

Files management really begins when the record is produced in your office or received from someone else. A few controls at this point can help to keep your files from getting overfull. Much of the bulk can be eliminated by not letting unnecessary papers get into the files in the first place.

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<i>Copy Control</i>	How many photocopies are made unnecessarily just because a copy machine is readily available? Could that report be routed instead of making multiple copies?
<i>Duplicate Files</i>	Have convenience files become a second filing system making everything harder to find? Whose copy of that letter or form is the record copy? Do you really need to file that copy which was sent just for your information?
<i>Memoranda</i>	Could you have easily handwritten that interoffice reply on the bottom of the inquiry?
<i>Forms Control</i>	Is the form needed? Do you need all the information requested? Are all those copies needed for routing?

Systematic File Organization

Municipal records fall into two categories:

- Operational records which reflect the daily transaction of business in the department and comprise the bulk of public records. Invoices in the purchasing department, patient files in the public health offices, or the records of leaf removal in the streets department are typical operational records.
- Administrative records which document the internal management of the department. Minutes of meetings, special studies, reports and correspondence give evidence of policy, organization, functions and procedures within the department.

Records are organized in different ways within these categories. Most operational records fall naturally into groupings by record series like those enumerated in this manual. Series may further be identified and distinguished one from another by separate filing or storage locations. Within each series, an appropriate numerical, alphabetical, geographical, or chronological internal arrangement is usually dictated by the content or use of the records. For example, real estate appraisal records will be arranged by street or parcel number, personnel files by name, and city council minutes by date.

However, such organization is not always self-evident. Narrowly defined homogeneous records are easily arranged but more complex systems are

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needed for records diverse in subject matter and form. The usual solution is to adopt a subject arrangement which may be applied to:

- General subject files which combine several different groups of administrative and/or operational records.
- Individual record series which contain diverse materials. The records of the city council's proceedings or of a large public works project are universal examples of this problem.

Such subject files are arranged under headings which are either single level or hierarchical and which may be identified by words or numbers:

- Single level headings have equal value and are usually arranged in alphabetical order or a numerical order keyed to an alphabetical index.
- Hierarchical headings arrange subject files by function or form of the record. These classifications are then further divided into sub-functions in a hierarchical system. Files are identified and arranged by numerical, alpha-numerical or decimal codes.

The organization of a general subject file would be very different with each of these approaches. In the Public Health Director's office, the file headings might be arranged like this:

Single Level

Annual report
Cancer screening clinic
Dental health activity reports
EPSDT program
Laboratory monthly reports
Nursing visits to individuals and families
Nutritional surveillance codings
WIC program

Hierarchical

5 Reports
5-1 Section monthly reports
5-1-2 Nursing service
5-1-2 Environmental health
5-1-3 Laboratory
5-2 Departmental reports
5-2-1 Annual Report
5-3 Health and Social Services
Reports
5-3-1 Nursing visits
5-3-2 Nutritutinal surveillance
5-3-3 Dental health activity

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6 Program files

6-1 Early and periodic screening, diagnosis and treatment (EPSDT)

6-2 Women, Infants and Children (WIC)

6-3 Cancer screening clinic

Easiest for a small office or small file.

Best with a large file or where several people are using the files.

Simplest to set up.

Functional arrangement speeds filing and retrieval

Easier to weed non-current records.

Both require the keeping of a folder heading list or classification schedules to insure uniform filing and rapid retrieval of records.

File Maintenance

Efficient file organization also requires attention to the daily maintenance of files. This includes decisions about folder styles, folder labeling, filing rules and procedures, and charge-out systems.

Guides and folders

Use sufficient folder guides. They speed filing and retrieval.

Use uniform folder tabs — a straight line arrangement is preferred.

Put new items to the front.

Use staples only, no clips in the files.

Don't fill the drawer or file too full.

Color-coded tab systems speed the work and reduce misfiles for numerical files.

Consider divided folders which separate temporary and permanent records within the file.

Label folders to identify records of permanent value, records required for audit, and confidential records.

Include retention/disposition directions on the folder label.

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Organize files by year where disposition is made on an annual basis. This will speed weeding.

Charge-out systems

Always use charge cards. Each individual assumes responsibility for folders.

If you can't find a title, check your own desk again.

Set up a system to be sure the files get back again.

STEP 5: APPRAISE YOUR RECORDS

Appraisal is the evaluation of the information in a record series in order to establish a realistic period for its retention and proper disposition. Using data collected during the inventory, the value of each series of records is measured in four categories.

ADMINISTRATIVE VALUE - necessary for the performance of current or future work. The records establish policy or document operations.

FISCAL VALUE - pertains to the receipt, transfer, payment, adjustment, or encumbrance of funds. Fiscal *policy* records usually have long-term value. The value of fiscal *transaction* records decreases rapidly after audit.

LEGAL VALUE - contains evidence of a legally enforceable right or of an obligation of a municipality or its citizens.

RESEARCH VALUE - contains documentation of a municipal government's organization, policies, procedures, and operations. This is the most difficult appraisal criterion, requiring a careful analysis of the records as they relate to community and institutional history.

STEP 6: SCHEDULE YOUR RECORDS

Schedules are a mechanism for systematically controlling the retention of your records. They are written directions specifying the period of time for retaining and the method for disposing of a particular record series. A typical schedule might read:

Vouchers

Retain seven years and destroy, provided the record has been audited.

MUNICIPAL RECORDS MANAGEMENT

The formulation of retention schedules for your records must take into consideration:

The appraisal of your records based on the administrative, fiscal, legal, and research criteria previously discussed.

Statutory requirements. Minimum periods for the retention of local public records have been specified in the *Wisconsin Statutes*. You must retain your records for at least those minimum periods. (See Chapter III.)

As records schedules are formulated, the decisions must be recorded for future reference. Final decisions with supporting documentation should be kept permanently in a central location for easy referral.



III. RETENTION AND DISPOSITION OF MUNICIPAL RECORDS

The objective of a municipal records management program is to create a system for the orderly control of public records. As we have seen, records schedules establishing the period for retaining and the steps for disposing of those records are the mechanism for implementing a records management program.

- Retention may be permanent or for specified, limited periods. *Wisconsin Statutes* requires records custodians to file, keep, preserve and pass to their successors all public records.
- Disposition of municipal records in Wisconsin may occur legally in only three ways: transfer to the State Historical Society for preservation; destruction; or microfilming, with destruction of original copies.

TRANSFER TO THE STATE HISTORICAL SOCIETY

Records of permanent value may be transferred to the State Historical Society for preservation. Society archivists assist in the appraisal of such records and arrange for their transfer. Transfer will insure the permanent preservation of historically valuable materials and their accessibility to all researchers. Local government records are housed in the Society's 13 Area Research Centers located around the state on the four-year campuses of the University of Wisconsin and at The Northern Great Lakes Center. This arrangement permits easy access to the records by local researchers and public officials. (See Appendix G.)

DESTRUCTION

Before destroying non-current records, a municipality or town must:

- A. Enact an ordinance authorizing such destruction. (See Appendix A.)
- B. Retain the records for at least the minimum period of time required by statute, which is seven (7) years *except* for:
 - Water stubs, receipts of current billings, and customer's ledgers for municipal utilities which must be kept at least two (2) years.

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- Certain town records specified in 60.756, Wis. Stats.
- Records whose retention is otherwise indicated by specific statute.
- Other records where a shorter period has been set by the state Public Records Board.
- Utility records where a longer retention is required by Public Service Commission regulation.

The Public Records Board has adopted the minimum retention periods specified in this manual. For many records, retention periods shorter than seven years have been authorized. Municipalities and towns are not required to retain such records longer than those minimum periods.

Some schedules in this manual specify retention periods longer than seven years. These longer retentions are *recommended* on the basis of the record's administrative, fiscal or legal value. However, they are not binding; municipalities and towns are not required to retain such records longer than seven years.

These schedules are permissive and represent *minimum* periods for retention. There is no obligation to dispose of a record after the time specified. The records may be retained as long as desired, but they may not be disposed of sooner than the time specified.

- C. Notify the State Historical Society of its intent to destroy the records. The Historical Society is required by statute to review all such public records prior to destruction and to preserve those which it deems to have permanent historical value. In preserving these records, the Society is acting to protect the legal, historical, and other interests of the people of Wisconsin in maintaining a record of their past.
- Notification must be made in writing at least sixty days prior to destruction.
 - The letter should indicate the titles, dates and quantities of records to be destroyed. (See Appendix C for sample letter.)
 - Notification is required before the destruction of any record, including those listed in this manual as well as records which are confidential or otherwise restricted.

RETENTION AND DISPOSITION OF MUNICIPAL RECORDS

MICROFILM AND DESTROY THE ORIGINAL

Municipalities and towns may preserve their public records on microfilm. Where the microfilm conforms to the technical standards specified in the statutes, such microreproduction becomes the original record for all purposes. In such a case, the original copies may then be destroyed without regard to other minimum retention requirements. The municipality or town first must:

- A. Enact an ordinance authorizing the microfilming of records and the destruction of originals.
- B. Conform to the required technical standards for microfilm. (Such standards are reviewed in detail in Chapter IV.)
- C. Notify the State Historical Society of its intent to destroy the records.



IV. MICROGRAPHICS

Microfilm is a tool for solving many records-keeping problems. Several basic microfilm systems, using a variety of hardware, film sizes, and film formats, currently are available for the local government office. Microfilm, however, is neither a complete nor universal solution to all records problems. Rather, it is one technique in effective records management to be used along with others mentioned previously in this manual: forms control, records retention schedules, file organization, and file maintenance.

The appropriateness of microfilm as a solution for a specific records-keeping problem can only be determined by a careful management study of the extent of the problem and the objectives and cost of the proposed microfilm application. An early definition of the program's parameters as well as a basic understanding of micrographics technology and terminology will facilitate later discussions and negotiations with vendors and service bureaus.

This chapter responds to four basic questions posed at the beginning of a microfilming program: why, when, who, and how to microfilm. The rationale for microfilming local government records is summarized along with the relative merits of in-house microfilming programs and service bureau contracts. Finally, statutory requirements and technical considerations for local filming programs are reviewed. In this review, the word "microfilm" is used generically to include the entire range of micrographic formats.

Additional information is available to local officials from several sources. The publications listed in Chapter V give greater detail on the topics introduced here. The most broadly helpful of these is *Microfilm and the Courts: Guide for Court Managers*. Though aimed specifically at court records, it includes, along with a review of microfilm technology, the best summary available of the objectives, advantages, and costs of microfilming in a local government office. Technical advice is also provided by several state agencies as described in Chapter V. Finally, ideas often can be gained by visiting active microfilming operations.

Why Microfilm?

Microfilm, as a medium for storing and handling information, may benefit local government operations by:

- saving space. Microforms usually only require 2-10 % of the space of the original paper files. With Computer Output Microfilm (COM), for example, several sheets of microfiche replace lengthy runs of computer printouts.
- providing a security copy of records. A duplicate microform copy stored off-site, under proper environmental conditions, affords protection against mutilation or loss of the original record from theft, sabotage, vandalism, fire, flood, or other causes.
- insuring the integrity of records. Once microfilmed, records cannot be tampered with or lost through misfiling.
- permitting easier access to information. Compact microform formats are easy to handle. New technologies, like cartridge loading readers and computer assisted retrieval systems, bring records even more quickly to the user.
- offering wider dissemination of information to the public. Multiple copies of records of widespread interest, such as assessment rolls, can be made available for public inspection, freeing office space and staff from the demand of routine information requests.
- preserving fragile documents. Records on fragile and brittle paper, especially items of permanent value, and those whose size makes handling and storage difficult can be preserved on microfilm.

When to Microfilm?

Microfilm is one approach to solving a records-keeping problem. Other options include better manual systems, low-cost storage facilities, other business machines such as computers or word-processors, destruction of obsolete records, and transfer of documents to the State Historical Society. The choice of the most efficient solution from among these possibilities must proceed from a systematic management study which has defined and analyzed problem areas. (The use of a "systems" approach for such a review is outlined in *Microfilm and the Courts: Reference Manual*, cited in Chapter V.)

The principal benefits usually sought in a new records-keeping program, whether manual or automated, for current or non-current records, are savings of time and space. Additional, intangible benefits also may result.

Time

Time is saved when information is more quickly recorded, filed, and retrieved. Improved efficiency in records handling should result in

- Increased office productivity
- Reduced personnel costs
- Improved services

The type and volume of records and the size and operation of the office will determine which approach is more efficient for each situation. Depending on local conditions, the answer may be microfiche or roll microfilm, possibly incorporating a computer or other machine-assisted retrieval system.

Space

Space saving is cited most often as the reason for microfilming local government records. Savings may result from freeing office space and storage equipment, such as file cabinets and shelving, for other uses.

Current records

Few municipalities maintain current, active records in sufficiently large quantities to justify the microfilming of such materials *solely* as a space saving measure.

- As a general rule it is not cost-efficient to microfilm records which will be retained for seven years or less. Microfilm costs will far exceed storage costs for such a short period.
- Larger municipalities may find off-site storage for semi-active records an effective alternative to expensive office space in the city hall and to microfilming.

Non-current records

Where records management considerations demonstrate a need for longer retention of non-current records, properly produced and stored microfilm is an excellent medium for information storage.

Intangibles

A microfilming program may produce other, less tangible benefits which should not be overlooked simply because their cash value cannot be calculated. The guarantee of better security and long term preservation of the record possible with microfilming are significant though they cannot be reflected in direct savings for local government.

Who will microfilm?

Microfilming operations may be carried out either by municipal employees or through a contract with an outside service bureau.

In-house

Where volume warrants, local governments may find it most efficient to purchase microfilm cameras and hire operators. Additional equipment also may be purchased to process film. Alternatively, film may be sent for developing to the film manufacturer (Kodak, 3-M, and Bell & Howell have processing laboratories) or to an independent laboratory.

Advantages:

- Lower costs are possible, particularly if the municipality has enough records to permit a full-time microfilm operation. *Microfilm and the Courts: Reference Manual* describes in detail the calculations needed to determine the actual cost for a local microfilming program.
- Greater convenience results from the ability to film records as they accumulate. Local filming is almost mandatory where microfilm is part of an office management plan for handling active records.
- Quality assurance standards may be monitored more closely.

Disadvantages:

- Expensive where low volume cannot justify relatively costly equipment.
- May require additional personnel.
- Quality of filming may suffer with office turn-over or part-time operators who lack experience with a highly technical process.
- Cost of a film processor and related quality control equipment may make local film processing uneconomical for low volume operations.

Service Bureaus

Microfilming may be done by an outside service bureau, working either on or off the premises. Such filming is done in batches at regular intervals or as a one-time operation.

Advantages:

- No equipment to purchase. The service bureau can offer the newest and most efficient technology.

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- No additional personnel.
- Professional training and supervision of operators.
- Experienced personnel and proper test equipment insure adherence to quality control and inspection standards.
- Specialized services such as film jackets, aperture cards, or computer output microfilm. The appropriate technology can be applied to each type of record rather than relying on a single system.

Disadvantages:

- Longer turn-around time before film is available. Delay of even several days may be unacceptable if records must be used daily.
- Potential inconvenience and loss of physical custody if records are filmed off-premise.
- More expensive for larger, on-going programs.

Combinations

Some local governments have found it most efficient to combine both approaches. Processing by an outside lab eliminates many of the most technically demanding and complex aspects of microfilming even when the actual filming is done in-house. Even municipalities where most current records are filmed in-house may use a service bureau for special projects:

- Backlogs which require additional personnel or equipment for one time only.
- Older brittle or faded documents which are technically more demanding.
- Records in unusual formats or sizes such as engineering drawings or large bound volumes.

How to microfilm?

Introduction

The microreproduction of municipal and town records is authorized in s. 19.21 (5) (c), Wis. Stats. Such microfilm is deemed the original record if it conforms to the statutory requirements for the filming of state records as specified in s. 16.61 (7). Under that section, the state Public Records Board is authorized to establish technical standards for film stock and film processing. Inclusion on the microfilm of certain identifying targets and certificates also is

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mandated. Those standards and procedures are specified in chapter PR 1, *Wisconsin Administrative Code*.

While it is clearly the intent of the statutes to require procedures insuring a legible and permanent microfilm copy, they unfortunately impose no standards and offer no guidance in several important areas. No mention is made of quality control and inspection or of proper microfilm storage. Both are essential, however, to insure the legibility and permanence of the microfilm copy. Consequently, a review of generally accepted microfilm practices in those areas is included here. It is assumed that municipalities and towns will conform to these procedures for two reasons:

1. The destruction of original documents is authorized after they have been properly microfilmed. This authority is based on the presumption that such microfilm will be of sufficient quality and permanence to guarantee the continued retrieval of its informational content for administrative, fiscal, legal, or research purposes. While recent technological improvements have removed some of the mysteries surrounding microfilming, careful adherence to prescribed procedures is still necessary to produce and maintain a legible and permanent copy.
2. Efficient government demands that good value be returned for tax dollars invested in a micrographics program. If microfilm has become illegible or has otherwise deteriorated in twenty years, money invested in the program will have been wasted. Failure to comply with accepted micrographics practices makes such waste almost inevitable.

The following guidelines apply to the production of microform master copies in all sizes and formats. They do not apply to the production of latter-generation working copies. For example, the requirement for a silver halide original does not preclude the use of diazo or vesicular working copies.

Microfilm Stock

Wisconsin Statutes require that film used in the microreproduction of municipal and town records meet certain technical requirements for permanence as established by the Public Records Board. Specifically, the film must conform to two sets of technical specifications established by the American National Standards Institute.

- *Specifications for Safety Photographic Film* (ANSI PH1.25-1976)
- *Specifications for Photographic Film for Archival Records, Silver-Gelatin type*. (ANSI PH1. 28-1976 for cellulose ester base films or ANSI PH1.41-1976 for polyester base films)

In other words, only silver-gelatin film (sometimes referred to as silver-halide film) which conforms to these standards may be used to produce camera microfilm copies (also known as first-generation or master copies).

Agreements with service bureaus or purchase orders to vendors should specify that only film complying with these standards will be accepted.

Filming Operations

The microfilming operation itself is the most critical phase of the entire micrographics program. An excellent overview of the elements of a successful microfilming operation is contained in *Microfilm and the Courts: Reference Manual*. Filming operations can be divided into five steps: document preparation, targeting, camera operation, film processing, and quality control and inspection.

Step 1: Document Preparation — encompasses several important preliminary steps to speed the filming and to insure that materials will be legible and easily retrievable.

- Files are organized in the proper sequence. A record misplaced in a file cabinet is an office headache; a record misplaced on a reel of microfilm is lost forever.
- Papers are repaired and flattened.
- Staples, clips and other bindings are removed.

Step 2: Targeting — various identifying targets, descriptive inserts, and certificates must be microfilmed along with the records. (See *Wisconsin Administrative Code*, PR 1)

- Identifying targets are required at the beginning and end of each reel.
- An operator's certificate must be included at the end of each reel to authenticate the film.
- A statement of compliance with the minimum standards for film quality and for the processing and developing of permanent film must be included at the end of each reel. Where processing is done by an outside agency, the processor must furnish, in lieu of the filmed certificate, a signed statement certifying compliance with standards for proper processing as described in the following sections on Film Processing and Inspection and Quality Control.

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- An Inspection target should be filmed at the beginning and end of each reel to permit later quality control checks including density and resolution.
- Special targets may be inserted in the course of microfilming to aid the user later. These include cross-references, notices of missing or refilmed documents, or references to illegible or faded originals.

Sample targets are found in *Microfilm and the Courts* and in the *American National Standard Recommended Practice for the Identification of Microforms* (ANSI/NMA MS19-1978).

Step 3: Camera Operation —

- Step tests must be made regularly and carefully to insure proper camera calibration for correct exposure. Adjustments may be required for different types of documents. Older faded records, for example, will require a lower background density for proper printing than will crisp printed or typed copies on white paper.
- An operator's report should be kept to document what has been filmed, particularly when film is being processed by an outside lab.
- Inclusion of more than one type of record on a reel is not good filming policy unless a jacketing system is being used.

Step 4: Film Processing -

Microfilm should be developed following the manufacturer's specifications for the processor used. Special care must be exercised to insure that all processing chemicals have been removed during the film washing. Proper washing and drying are necessary:

- To reduce the chances for later development of oxidation blemishes which destroy the film.
- To insure the removal of residual silver compounds and residual thiosulfate which can cause discoloration and fading of the film image.

To assure such proper processing, film must be tested regularly for the presence of residual thiosulfate. (See Inspection and Quality Control.) Such tests are documented by the filmed certificate of the camera operator or the written certificate of the processing laboratory that the film complies with "minimum standards for . . . processing and developing permanent photographic records."

Step 5: Inspection and Quality Control —

Microfilm is a sensitive medium requiring careful control of operating practices to insure legible and permanent copies. Quality control procedures minimize the chances for failure in the filming operation. This subject is covered in detail in the National Micrographics Association standard, *Standard Practice for Operational Procedures/Inspection and Quality Control of First-Generation Silver Halide Microfilm* (NMA MS23-1979). Five basic quality control tests are regularly run:

- Visual inspection of each roll is made for defects and content identification using a light box and magnifier.
- Visual diffuse transmission background density is measured using a densitometer. Correct background density is necessary to obtain a legible print copy. The acceptable density range is 0.90 to 1.30.
- Base-plus-fog density is also measured using a densitometer and should not exceed 0.10. Excess base-plus-fog density will cloud film images.
- Resolution is measured using a high quality microscope to read the resolution test chart filmed at the beginning of each reel. As a measurement of the sharpness and focus of the microimage, resolution must be at least 90 lines per mm.
- Processed film must be tested regularly for residual chemicals left after developing which might later cause discoloration and loss of legibility. Two standard test procedures are described in the *American National Standard Methylene Blue Method for Measuring Thiosulfate* and *Silver Densitometric Method for Measuring Residual Chemicals in Films, Plates, and Papers* (ANSI PH4.8-1978).
 - Only the methylene blue test is sufficiently sensitive to measure the presence of thiosulfate at or below the maximum permissible level, 0.7 micrograms/cm².
 - Methylene blue tests are usually performed by an independent testing laboratory because of the complexity of the test and the equipment required.
 - Silver densitometric testing provides approximate results and may be used in local processing facilities which have access to a densitometer.
 - Tests should be performed on a regular basis as well as when there is a change in film, chemicals, or processing.

Storage

The permanence of microfilm is directly affected by the conditions under which it is kept. A variety of environmental factors can seriously reduce the longevity and legibility of the finest microfilm. To insure permanence, silver master (camera) copies should not be stored or used in any office area which cannot strictly maintain proper conditions of temperature, humidity, and air quality. Unfortunately, few offices can provide such a proper storage environment. Additionally, original silver film should not be used as office working copies since its relatively soft emulsion is easily scratched by readers or reader/printers with resulting loss of legibility. Rather, duplicate copies on silver, vesicular, or diazo film should be made for daily office use and the original stored in an environmentally controlled facility. Off-site storage for master copies provides an additional element of physical security.

Proper environmental conditions for the storage of master film copies are described in the *American National Standard Practice for Storage of Processed Safety Photographic Film* (ANSI PHI .43-1979). In summary, these conditions should be observed:

- Temperature not exceeding 70° F. Higher temperatures rapidly accelerate the chemical processes which cause film deterioration.
- Humidity remaining constant at about 40%. Lower humidity causes brittleness; higher humidity accelerates the deterioration caused by residual chemicals, invites fungal growth and sticking of the emulsion, and permits the development of oxidation blemishes caused by aerial oxygen and atmospheric contaminants.
- Suitable storage containers must be used. These include non-corrosive metal cans and cartons of acid-free paper or plastic. Corrosive metal cores or cans, highly acidic paper or cardboard boxes or rubber bands will seriously damage the microfilm over time.
- Air-conditioning with an appropriate filtration system is needed to remove gaseous impurities which cause deterioration of the film base or degradation of the film image.
- Physical security from theft, fire and water damage.

Some municipalities house their security microfilm in a local bank vault. Such facilities offer physical security and certainly are adequate if proper temperature and humidity levels are maintained. Because the delicate machines require careful control of environmental conditions, a computer operations area may prove an acceptable storage site. The State Historical Society provides free storage for security microfilm in its climatically controlled film vaults

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as a service to local government. Use of this facility will insure the maintenance of your microfilm under proper environmental conditions.



V. SOURCES FOR ADDITIONAL ASSISTANCE

PUBLICATIONS

Records Management

Bennick, Ann, Dr., CRM. *Active Filing for Paper Records*. Prairie Village, Kansas: Association of Records Managers and Administrators, Inc., 1989.

Dearstyne, Bruce W. *The Management of Local Government Records: A Guide for Local Officials*. Nashville, Tenn.: American Association for State and Local History, 1988.

Gold, Gloria. *How to Set Up and Implement A Records Management System*. Amacom, 1995

Mims, Julian III. *Records Management: A Practical Guide for Cities and Counties*. Washington, D.C: International City/County Management Association, 1996.

Robek, Mary F., Gerald F. Brown, and Wilber O. Maedke. *Information and Records Management*., 4th ed., Encino, Calif: Glencoe Publishing Co., 1995.

Skupsky, Donald S., J.D., CRM. *Record Keeping Requirements*. Information Requirements Clearinghouse, 1995.

Skupsky, Donald S. J.D., CRM. *Records Retention Procedures*. Information Requirements Clearinghouse, 1995.

Micrographics

Brathal, Daniel A. and Mark Langemo. *Planning Conversions to Micrographic Systems*. Prairie Village, Kansas: American Records Managers Association, 1987.

Gwinn, Nancy E., ed. *Preservation Microfilming*. Chicago & London, American Library Association, 1987.

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National Archives and Records Administration. *Managing Micrographic Records*. Order from web site at www.nara.gov/ or phone 1-800-234-8861.

National Center for State Courts. *Microfilm and the Courts: Guide for Court Managers*.

New York State Archives. Government Records Technical Information Series #9, 1998. Individual titles: *Producing High Quality Microfilm, Acetate Microfilm*. Download from web site at www.sara.nysed.gov or write:
New York State Archives.
Room 9C71
Cultural Education Center
Albany, NY 12230

Saffady, William. *Optical Disk vs. Micrographics*. Westport, CT: Meckler, 1993.

Thomas, Bill. *The Thomas Handbook of Quality Control for the Microfilm Industry*. Westport, CT:

Technology: Imaging and Automation

Avedon, Don M. *Film-Based Imaging: New Views and Applications*. Silver Spring MD: AIIM International, 1998.

National Archives and Records Administration, Archival Research and Evaluation Staff. *Digital Imaging and Optical Media Storage Systems: Guidelines for State and Local Government Agencies*. NAGARA Publications, 1991.
Order from web site at www.nara.gov/ or phone 1-800-234-8861.

New York State Archives. Government Records Technical Information Series #9, 1998. Individual titles: *Electronic Document Imaging and Optical Storage Systems for Local Governments, Guidelines for Ensuring the Long Term Accessibility and Usability of Records Stored as Digital Images, Optical Storage Systems for Records and Informational Management: Overview, Recommendations and Guidelines for Local Governments, Electronic Document Imaging Systems: A Reader for Local Governments*.

SOURCES FOR ADDITIONAL ASSISTANCE

Download from web site at www.sara.nysed.gov or write:

New York State Archives.
Room 9C71
Cultural Education Center
Albany, NY 12230

New York State Archives. State Government Records Management Information Series, 1995. Individual titles: *Managing Records in Automated Office Systems*, *Managing Records in E-Mail Systems*.

Download from web site at www.sara.nysed.gov or write:

New York State Archives.
Room 9C71
Cultural Education Center
Albany, NY 12230

Public Technology, Inc. and International City/County Management Association. *Local Government Guide to Imaging Systems: Planning and Implementation*. Washington, D.C, 1995.

Sandlin, Roscoe. *Manager's Guide to Purchasing an Information System*. ICMA, 1996.

Technical Standards

American National Standards Institute and the Association for Information and Image Mangement. Individual titles: *Recommended Practice for the Expungement, Deletion, Correction, or Amendment of Records on Microforms*, *Recommended Practice for Inspection of Stored Silver-Gelatin Microforms for Evidence of Deterioration*, 1990, *American National Standard for Information and Image Management-Recommended Practice-Microfilming Public Records on Silver Halide Film*.

Association for Information and Image Mangement. *Performance Guideline for Admissibility of Records Produced by Information Technology Systems: Parts I - IV*, Prairie Ks: ARMA, 1994.

Skupsky, Donald S. *Legal Requirements for Information Technology Systems*. Information Requirements Clearinghouse, 1997.

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PROFESSIONAL ASSOCIATIONS

Association for Information and Image Management. 1100 Wayne Ave., Suite 1100, Silver Spring MD, 20910-5603, 1-888-839-3165. www.aiim.org/

Association of Records Managers and Administrators. 4200 Somerset Dr., #215, Prairie Village, KS, 66208, (800)422-2762. www.arma.org/

International City/County Management Association. 777 North Capitol St., N.E., Suite 500, Washington, D.C., 20002-4201. www.icma.org/

International Institute of Municipal Clerks. 1212 North San Dimas Canyon Rd., San Dimas, CA, 91773-1223. www.iimc.com/

League of Wisconsin Municipalities. 202 State St., Suite 300, Madison, WI, 53703-2215, (800)-991-5502. www.lwminfo.org/

Wisconsin Municipal Clerks Association. W136 S8415 Holz Dr., Muskego, WI 53150-4307. www.wisclerks.org/

Wisconsin Towns Association. W7686 State Hwy. 29, Shawano, WI 54166-6086. (715)526-3157. www.wisctowns.com/menu.html

STATE AGENCIES

State Historical Society of Wisconsin

Provides consultation and assistance in the inventorying, appraisal, and microfilming of public records, reviews non-current records prior to destruction, and accepts and preserves records of permanent historical value.

Contact: Virginia Fritsch, Public Records Archivist

Address: 816 State Street, Madison, WI 53706.

Phone: (608)264-6469. E-mail: vwfritsch@mails.shsw.wisc.edu

State Historical Society Archives Web site:

<http://www.shsw.wisc.edu/archives>

SOURCES FOR ADDITIONAL ASSISTANCE

Department of Administration, Records Management Section

Provides records management information, basic records management related training, and operates a document imaging service (the Document Image Management Center) on a cost recovery basis. Samples of other local government records schedules that are not covered in this manual, including those for police and fire departments, are available from the Records Management Section.

Address: 4622 University Avenue, Madison, WI 53706

Contact: Steven Hirsch, Records Management Section Chief

Phone: (608)266-2996. E-mail: steve.hirsch@doa.state.wi.us.

Contact: Customer Service Representative: (608)266-2995.

Records Management Fact Sheets and other information is available on the web site:

<http://www.doa.state.wi.us/dsas/recordsmgmt/index.asp>

University of Wisconsin-Green Bay's Office of Outreach and Extension

Extends the resources of the university to the community by offering non-credit continuing education programs to local government officials aimed at developing their technical skills, administrative knowledge, and leadership abilities. The Wisconsin Municipal Clerks and Treasurers Institute, one of an array of programs, is the only comprehensive training program offered in the state for local clerks and treasurers.

Contact: Susan Gullion, Program Manager, Governmental Affairs Outreach

Address: Outreach and Extension, University of Wisconsin-Green Bay, WH 480, 2420 Nicolet Drive, Green Bay, WI 54311

Phone: 920-465-2468 or 800-892-2118. E-mail: gullions@uwgb.edu.

Website: <http://www.uwgb.edu/outreach/govt/index.htm>

RETENTION AND DISPOSITION SCHEDULES

VI. ADMINISTRATION

COMMON COUNCIL/VILLAGE BOARD/TOWN BOARD

The common council is responsible for the “management and control of the city property, finances, highways, navigable waters, and the public service . . .” and meets in open session at least once a month to consider the business of the municipality. The council’s agenda may include consideration of petitions, ordinances, resolutions, correspondence, claims against the city, budgets, the reports of its committees and municipal officers, and other business. The original copy of papers relating to these matters is maintained by the city clerk in the *council records file*. The clerk may also prepare *indexes* to these records. A complete record of the council’s proceedings is kept by the clerk who enters it in a journal, called the *minute book*. The clerk may also record the proceedings on *audio tapes*. Original copies of *ordinances* and *resolutions* are filed separately from the minutes and subject files. In addition, ordinances are entered in the bound *ordinance book*.

Council proceedings must be published in the official newspaper. The publisher provides the clerk an *affidavit of publication* to which is attached a copy of the published notice or published proceeding as proof of publication.

The responsibilities and procedures of the village board, as well as its records, are similar to those of the common council, with some exceptions. Village boards meet regularly at such times as are specified in their by-laws. Villages are not required to have an official newspaper for publication of notices and proceedings, but may designate a paper for this function.

Towns are governed by an annual town meeting of the electors held on the first or second Tuesday in April and by special town meetings which are convened as needed. Supervisors of the town, elected at the annual meeting, constitute the town board and have charge of all affairs not designated to other officials. The annual town meeting may grant to the town board by resolution the same powers as those exercised by village boards.

Council records file and indexes.

Retain for 7 years and destroy provided permanently valuable records are permanently retained or transferred to the State Historical Society for pres-



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ervation. Permanently valuable records are those of continuing legal value; those which document the creation, modification, and initial implementation of municipal policies; and those containing unique and significant information about the local government and its citizens. Such records may include, but are not limited to, minutes of the council or board, its committees and commissions, and selected reports, studies, decisions, petitions, and correspondence.

Minute book.

Retain permanently or transfer to the Historical Society for preservation with authority to weed.

Audio tapes.

Retain for 1 year and destroy or erase the tapes.

Ordinances.

Retain permanently or transfer to the Historical Society for preservation with authority to weed.

Resolutions.

Retain permanently or transfer to the Historical Society for preservation with authority to weed.

Ordinance book.

Retain permanently or transfer to the Historical Society for preservation with authority to weed.

Affidavits of publication.

Retain for 3 years and destroy provided affidavits of publication of ordinances are maintained permanently in the ordinance book.

REAL PROPERTY TITLES

Municipalities have the right to acquire real property for public benefit through gift, purchase, or condemnation. Title documents for such property are held by the clerk.

Deeds, both quit claim and warranty, are the principal instruments of conveyance. Before real property may be conveyed, however, there must be assurance that the grantor's claim to title is valid. *Opinions* and *abstracts or certificates of title*, which reflect the present condition of the title, and *title insurance policies*, which protect the municipality from "hidden defects" in the title,

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accompany the deed. Title may also be transferred through the filing and acceptance of a *plat* by the municipality.

Municipalities may acquire the right to use of property rather than outright ownership. *Easements* grant to the municipality the privilege of use of land belonging to another for such purposes as the location of sewer mains, roadways, and electrical lines. Municipalities may either lease property to another party or rent property for their own use. In either case, the agreement is formalized in a *lease*. A *vacation or alteration* of portions of a plat dedicated to public use may be authorized by the circuit court.

Deeds.

Retain permanently.

Opinions of title.

Retain permanently.

Abstracts and certificates of title.

Retain permanently.

Title insurance policies.

Retain permanently.

Plats.

Retain permanently.

Easements.

Retain permanently.

Leases.

Retain 7 years after termination of the lease and destroy.

Vacation or alteration of plat.

Retain permanently.

LICENSES AND PERMITS

Licenses and permits are issued by municipal offices in accordance with state statute and municipal ordinance. The distinction between functions regulated by license and those regulated by permit is not entirely consistent. As a general rule, however, licenses regulate continuing operations, such as the conduct of trades and occupations, while permits are granted for temporary functions, conferring rights and privileges not ordinarily allowed. Building inspection departments issue permits for building construction, erection of

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signs, and installation of heating, electrical, and plumbing systems. Public health departments issue retail dairy product licenses and permits for the handling and sale of food, for the installation of septic systems, and for open air burning. Licenses and permits issued by municipal offices other than the clerk's, such as those in the above examples, are discussed in the chapters of this manual for those offices.

The municipal clerk issues most licenses and permits. Those issued under statutory authority include licenses for wholesale and retail sale of intoxicating liquors and malt beverages and bartenders' licenses. Also issued under statutory authority are licenses for the sale of soda water, non-intoxicating liquors and cigarettes, for holding of auctions and close-out sales, and for the operation of taxicabs, and permits for the use of fireworks. Municipalities are empowered to regulate other activities through the issuance of licenses and permits as provided by local ordinance. Such activities may include the operation of dance halls, bowling alleys, and pool halls. Also issued under municipal authority are occupational licenses for auto wreckers, home improvement contractors, junk dealers, pawn brokers, and snow plow operators.

In all cases a similar procedure is followed in the issuance of licenses and permits. Application is made to the municipal clerk. In some cases, such as liquor and bartenders' licenses, prior approval of the police and fire department may be required as well as approval of the governing body. The license is granted upon approval of the *application* and payment of a fee for which a *receipt* is issued. As proof of issuance of the license, the clerk retains a copy of the application and/or the *license stub*. *Rejected applications* containing the reason for denial may also be retained.

Dog licenses are issued by the municipal treasurer who submits a *Monthly Report of Dog Licenses to County Clerk*.

Applications accepted and rejected.

Retain all liquor and beer related license applications 4 years and destroy.

Retain all other applications 3 years and destroy. (s. 66.055, Stats.)

Receipts.

Retain 7 years and destroy.

License stubs.

Retain all liquor and beer related license stubs 4 years and destroy. Retain all other stubs 3 years and destroy. (s. 66.055, Stats.)

Monthly Report of Dog Licenses to County Clerk.

Retain 3 years and destroy. (s. 60.755(9), Stats.)

MUNICIPAL BORROWING

Municipalities may borrow money for public purposes, utilizing either long or short term obligations, in accordance with regulations as set forth in the *Wisconsin Statutes*. General obligation issues, be they bonds, notes, or loans from the State Trust Fund are issued on the basis of the general credit of the municipality, and are supported by an irrevocable tax levy. Public improvement bonds are issued to finance the cost of any revenue producing public improvement, the revenue being derived from the public improvement being pledged to the debt service on such issue. Contractor's certificates, general obligation — local improvement bonds, and special assessment B bonds may be issued to finance the cost of special assessment, the proceeds from special assessments being applied to retire the debt. Mortgage revenue bonds and mortgage certificates may be issued to finance the cost of a municipally owned utility, the debt service to be paid from revenues of the utility. Finally, tax incremental bonds may be issued to finance the rehabilitation of blighted areas.

Although statutory requirements for these borrowing mechanisms vary, the records created to document them fall into two categories: authorization records and payment records.

The clerk maintains a single file documenting every step taken in the course of authorizing and incurring indebtedness, called the *bond procedure record*. This record may contain authorizing resolutions, referendum results, bids, negotiation records and contracts with trust companies, and a lawyer's statement certifying that the bonding procedure followed satisfies legal requirements.

Payment records document the settlement of these various certificates of indebtedness. The clerk or other designated official is responsible for maintaining the *bond payment register* recording all bonds as they are issued and payments of interest and principal as they are made. Though bonds generally are negotiable and payable to the bearer, ownership may be registered either as to the principal or principal and interest in the *bond register*. As payments are made, the relevant *bonds, coupons, promissory notes, or other evidences of indebtedness* are returned to the municipality. When the fiscal agent has been authorized to destroy such instruments, the municipalities are furnished a *certificate of destruction*.

Bond procedure record.

Retain 7 years after the bond issue has expired and destroy.

Bond register.

Retain 7 years after the bond issue has expired and destroy.

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Bond payment register.

Retain 7 years after the bond issue has expired or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy.

Cancelled bonds, coupons, and promissory notes.

Retain until audited and destroy.

Certificates of destruction.

Retain 7 years after the bond issue has expired or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy.

FIDELITY BONDS

To insure the faithful discharge of duties and to protect municipalities against unlawful actions, certain officials are required by statute to post fidelity bonds through a surety company. Municipalities may also require other officials or employees to post such bonds. It is the duty of the clerk to record certain information about the bonds in a *fidelity bond book*.

All elected or appointed municipal officers are required to take and file in writing, within ten days after receiving notice of election or appointment, an official *oath*. Oaths of all municipal officers are filed with the respective municipal clerks except for the clerks' oaths which are filed with the municipal treasurers.

Fidelity bond.

Retain 5 years after the bond has expired and destroy.

Fidelity bond book.

Retain 5 years after the last bond entered has expired and destroy.

Oath of office.

Retain 5 years after the term of service covered by the oath has ended and destroy.

LEGAL OPINIONS

Statutes require that the city attorney "shall when requested by city officers, give written legal *opinions* which shall be filed with the clerk." These legal opinions are in answer to specific questions regarding the interpretation and

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application of statutes and city ordinances. They remain on record as precedents for future reference.

Legal opinions.

Retain permanently.



VII. ELECTIONS

Each municipal clerk has charge and supervision of elections and registration in the municipality. The State Elections Board has overall responsibility for the administration of laws pertaining to elections and election campaigns.

VOTER REGISTRATION RECORDS

Where voter registration is required, the clerk compiles and revises a *registry list* using the various *registration cards* filed with the clerk. Registration is possible also at the polls. The registry list is updated by the clerk following each general election. A separate cancelled *registration card file* also is maintained. Where voter registration is not required, the names of those voting are entered on a poll *list*.

If any contest of the election is pending at the expiration of the suggested retention periods, the relevant records should not be destroyed until the contest is finally settled. (s. 7.23 (2), Stats.) Appropriate forms of the State Election Board are cited.

Registry list.

Retain 90 days after the first spring or general election succeeding the election in which the list was used and destroy.

(s. 7.23(1)(e), Stats.)

Active registration cards. EB-178 and 179.

Retain in the active file as long as current.

Cancelled registration cards.

Retain 4 years after cancellation and destroy.

(s. 7.23(1)(c), Stats.)

Poll list.

Retain 90 days after the first spring or general election succeeding the election in which the list was created and destroy provided lists created for federal elections are retained 22 months and destroyed.

(s. 7.23(1)(e) and (f), Stats.)

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NOMINATION RECORDS

Nomination papers, signed by a requisite number of electors, are submitted to the clerk for each candidate for city office. Candidates for municipal public office are nominated through a non-partisan primary held on the third Tuesday in February. If the number of candidates for any city office does not exceed twice the number to be elected, no primary is held. Towns and villages may substitute a caucus for the nomination of candidates. Following the caucus balloting, the caucus chair and teller forward to the clerk a *certificate* listing the candidates nominated.

Nomination papers. (EB-160)

Retain 90 days after the election and destroy.

(s. 7.23(1)(g), Stats.)

Certificate listing candidates nominated by caucus.

Retain 90 days after the election and destroy.

CAMPAIGN RECORDS

Candidates for local elective office, their personal campaign committees, and certain other individuals and organizations are required to file an election *campaign registration statement* with the clerk. The clerk typically maintains a file for each registrant consisting of the registration statement and any election *campaign financial reports* required.

Election campaign registration statements. (EB-1)

Retain 6 years and destroy.

(7.23(1)(d), Stats.)

Election campaign financial reports. (EB-2)

Retain 6 years and destroy.

(7.23(1)(d), Stats.)

ELECTION RECORDS AND SUPPLIES

Prior to all elections, clerks are required to publish or post various *election notices* relating to procedures and referendum questions. Operation of each polling place is the responsibility of appointed election clerks, inspectors, and ballot clerks where paper ballots are used. On the day of the election, the clerk delivers to the election inspectors absentee ballots which have been filed in the clerk's office in response to a written *application for absentee ballot*. When a voter arrives at the polling place, two election clerks enter the voter's name on duplicate poll lists. Where the municipality requires voter registration, the

clerks instead check the voter's name on the duplicate registry lists. After the election, inspectors canvas the *ballots* or the *voting recorder* of the voting machine and enter the results on a *tally sheet*. One copy of the tally sheet with the election inspectors' statement attached, a copy of the registry or poll list, and the *inspectors' statement and challenged ballots* are forwarded to the county clerk. The municipal clerk also receives copies of each of these statements along with the sealed ballots and all other materials used at the polling place. The municipal board of canvassers reviews the original returns, compiles a tabular summary, and certifies the election of officers as shown on the *Statement of the Municipal Board of Canvassers*. In municipalities with one ward, only the initial canvass, conducted by the election inspectors, is required.

Election notices in cities and villages.

Retain 90 days after the election and destroy.

(7.23(1)(g), Stats.)

Election notices in towns.

Retain 1 year after the date of the election and destroy. If the election is contested, retain 1 year after the contest has been settled and destroy.

(60.756(8), Stats.)

Applications for absentee ballots. (EB-175)

Retain 90 days and destroy provided applications for federal elections are retained 22 months and destroyed.

(7.23(1)(f) and (g), Stats.)

Paper ballots and voting machine recorders.

Retain 90 days after the election and destroy. Voting machine recorders may be reactivated 14 days following a primary or 60 days following a spring or general election.

Tally sheets.

Retain 90 days after the election and destroy.

(7.23(1)(g), Stats.)

Inspectors statement of defective and challenged ballots. (EB-104)

Retain 90 days after the election and destroy.

(7.23(1)(g), Stats.)

Statement of the municipal board of canvassers.

Retain permanently.



VIII. FINANCE

ACCOUNTING

(Although the following narratives discuss the duties of the comptroller, it is understood that in municipalities without comptrollers these duties are often performed by the clerk.)

Source Documents

Source documents initiate financial transactions. Accounts payable are most often created when a city purchases goods or services from an outside vendor through the issuance of a purchase order. The vendor furnishes the clerk or purchasing agent with a *purchase invoice* as a bill of sale detailing charges. The clerk then prepares a *voucher* authorizing payment of the invoice. The voucher, with the attached invoice, is examined by the comptroller before being forwarded to the common council for final approval. An order check is issued for payment once the claim has been approved. A copy of the check may be attached to the voucher as evidence of payment.

Accounts receivable are amounts owed to the municipality for goods and services provided. Billings for such accounts are generated by various municipal offices in several forms: accounts receivable invoices, tax statements, utility billings, police citations, fee payments, or municipal court judgments. *Accounts receivable invoices* are prepared by the comptroller for goods and services provided by the municipality. Upon receipt of payment on these invoices, the treasurer issues a *receipt* in at least three copies, retaining one copy, giving one to the remitter, forwarding a copy to the comptroller, and in some cases, providing the accounting department a copy for use in an EDP system. Collections of considerable volume, such as property taxes or utility billings, may be recorded or summarized on *collection blotters*. Some departments may collect these monies on their own, forwarding them to the treasurer at the end of the day with a covering receipt.

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ACCOUNTS PAYABLE.

Purchase invoices.

Retain 7 years and destroy provided record has been audited.

Vouchers.

Retain 7 years and destroy provided record has been audited.

ACCOUNTS RECEIVABLE.

Accounts receivable invoices.

Retain 7 years and destroy provided record has been audited.

Receipts.

Retain 7 years and destroy provided record has been audited.

Collection blotters.

Retain 1 year after audit and destroy.

Books Of Original Entry

The books of original entry are the *receipt journal*, the *voucher/order register*, and the *general journal*. The last records non-cash and other transactions which cannot be entered in either of the first two books. *Journal vouchers* may be prepared to provide supporting data for the general journal. In appropriation accounting systems, the *appropriations journal* is a record of original entry for amounts budgeted for revenue and expenditures. Such entries may be supported by *appropriation journal vouchers*.

Receipt journal

Retain 15 years and destroy.

Voucher/order register.

Retain 15 years and destroy.

General journal.

Retain 15 years and destroy.

Journal voucher.

Retain 15 years and destroy.

Appropriation journal.

Retain 15 years and destroy.

Appropriation journal voucher.

Retain 15 years and destroy.

Posted Ledger

Transactions recorded in the receipt journal, the voucher/order register, and the general journal usually are posted in summary form to the *general ledger*. The posted accounts permit comparison of the city's current financial condition with its budgetary allocations. In accounting systems using appropriations journals, transactions for these books are posted to a separate appropriations section of the general ledger. The general ledger is so structured that it is possible to trace transactions back to the books of original entry and to the source document. *Trial balances*, prepared at the end of each month, insure that the debits and credits balance in the general ledger as they do in the various journals.

General ledger.

Retain 15 years and transfer to the State Historical Society for preservation with authority to weed.

Trial balance

Retain until audited and destroy.

Treasurer's Records

Proper accounting procedures are necessary to insure accountability and accuracy in financial transactions. To record daily receipts and disbursements, the treasurer enters cash receipts and order checks in the *cashbook*. At the close of the business day, the treasurer prepares the *daily cash drawer reconciliation*. This record shows that the cash on hand at the beginning of the day reconciles with daily cash receipts and bank deposits.

Monthly *bank reconciliations* are prepared to insure that general ledger cash balances agree with *bank statements* from financial institutions holding the municipality's funds. During this reconciliation process *cancelled order checks and lists of outstanding checks* are compared to the municipality's own *check register*. *Duplicate deposit tickets* and *bank credit/debit notices* are likewise compared to municipal receipts and other adjustments.

The treasurer, or other designated official, is responsible for the maintenance of the municipality's *investment records*. These include investment invoices, statements, authorizations, and receipts.

Cashbook.

Retain 15 years and destroy.

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Daily cash drawer reconciliations.

Retain 1 year after audit and destroy.

Bank reconciliations.

Retain 7 years and destroy.

Bank statements.

Retain 7 years and destroy.

Cancelled order checks.

Retain 7 years and destroy.

Lists of outstanding checks.

Retain 7 years and destroy.

Check register.

Retain 7 years and destroy.

Duplicate deposit tickets.

Retain 1 year after audit and destroy.

Bank credit/debit notices.

Retain 1 year after audit and destroy.

Investment records.

Retain 7 years and destroy.

PAYROLL

The municipal payroll is compiled from a variety of records documenting the earnings and deductions for each employee. Such *payroll support records* include time cards and sick leave and vacation reports. Each employee also files the *Employee's Withholding Allowance Certificate* (IRS Form W-4) and the *Employee's Wisconsin Withholding Exemption Certificate* in order that the proper amount of income tax is withheld. *Employee enrollment and waiver cards* authorize deductions for, or waive the rights to insurance plans, union membership, or other elective programs. From these sources, the *employee earning record* is prepared listing personal data such as date of birth, marital status, and the number and type of deductions, and work data such as the date of hire, rate of pay and the total pay for each pay period. These separate documents for each employee may be combined in a single employee payroll file.

From this information, payroll checks are issued. A separate payroll bank fund necessitates the maintenance of separate payroll account books. Issuance of payroll checks is recorded in the *payroll check register*. Payroll costs are shown for each department or program in the *payroll distribution ledger* or charged to the appropriate account through a *payroll voucher*. *Cancelled payroll checks* are retained in a separate file when returned to the municipality.

Employers prepare a variety of records documenting wages paid and taxes and other deductions withheld. At the end of each year, prior to January 31, the employer must provide each employee with three copies of the *Wage and Tax Statement* (IRS Form W-2) detailing wages earned and taxes withheld. Municipalities must remit to the Wisconsin Department of Revenue on a regular basis, usually quarterly or monthly, state income taxes withheld from wages and an accompanying *Report of Wisconsin Income Tax Withheld*.

At the end of each year, these reports are summarized on the *Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages* along with a copy of the employee's W-2 (or comparable state form WT-9). Wages withheld for federal income tax are deposited in an authorized commercial bank with an accompanying Federal Deposit Tax Form 501. The deposit portion of this form is not returned to the municipality, but is used to credit its tax account. *Tax deposit stubs* are maintained as the local record of deposit. Quarterly totals of all federal taxes withheld are reported by all municipalities on the *Quarterly Report of Federal Income Tax Withheld* and yearly totals are reported on the *Annual Report of Federal Income Tax Withheld*.

Municipalities participating in the federal-state agreement for the OASDHI program must submit quarterly reports of wages and deductions on the *State's Quarterly Report of Wages Paid*.

Participants in the Wisconsin Retirement Fund forward monthly employer and employee contributions to the state. The remittance is accompanied in the first two months of each quarter by the preliminary *Monthly Memorandum Report* and in the third month by the *Quarterly Report, Payroll Summary*. Changes in employee eligibility are noted in the *Change in Employee Status Report*.

Municipalities receive premium due notices from private carriers providing group insurance plans to municipal employees, including worker's compensation insurance.

Payroll support records.

Retain 2 years and destroy provided the records have been audited.

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Employee's Withholding Allowance Certificate. (IRS form W-4.)

Retain 5 years after being superseded and destroy.

Employee's Wisconsin Withholding Exemption Certificate. (Dept. of Revenue form WT-4.)

Retain 5 years after being superseded and destroy.

Employee enrollment and waiver cards.

Retain 2 years after being superseded or terminated and destroy.

Employee earning records.

Retain 5 years and destroy.

Payroll check register.

Retain 5 years and destroy provided record has been audited.

Payroll distribution record.

Retain 5 years and destroy provided record has been audited.

Payroll voucher.

Retain 5 years and destroy provided record has been audited.

Cancelled payroll checks.

Retain 5 years and destroy provided record has been audited.

Wage and Tax Statement. (IRS form W-2.)

Retain 5 years and destroy provided record has been audited.

Wage and Tax Statement. (Dept. of Revenue form WT-9.)

Retain 5 years and destroy provided record has been audited.

Report of Wisconsin Income Tax Withheld. (Dept. of Revenue form WT-6.)

Retain 5 years and destroy provided record has been audited.

Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages. (Dept. of Revenue form WT-7.)

Retain 5 years and destroy provided record has been audited.

Federal Deposit Tax Stubs. (IRS form 501.)

Retain 5 years and destroy provided record has been audited.

Quarterly Report of Federal Income Tax Withheld. (IRS form 941E.)

Retain 5 years and destroy provided record has been audited.

Annual Report of Federal Income Tax Withheld. (IRS form W-3.)

Retain 5 years and destroy.

State's Quarterly Report of Wages Paid. (HEW form OAR-S3.)

Retain 5 years and destroy provided record has been audited.

Monthly Memorandum Report. (ET-WR-35.)

Retain 5 years and destroy provided record has been audited.

Quarterly Report, Payroll Summary. (ET-WR-19 and 20.)

Retain 5 years and destroy provided record has been audited.

Change in Employee Status. (ET-WR-40.)

Retain 5 years and destroy.

Premium due notices.

Retain 5 years and destroy provided record has been audited.

PURCHASING

Municipal departments and offices may submit *purchase requisitions* to a purchase control officer when supplies or equipment are needed. Purchasing operations may be centralized in a single city office or decentralized with some or all of the departments administering their own purchasing. The purchasing agent uses the information on the purchase requisition to complete a multiple copy *purchase order* which is forwarded to the requesting department, the comptroller, and the supplier. Municipalities may require suppliers to submit *bids* and award purchase to the lowest responsible bidder.

Following the preparation of the purchase order, municipalities follow a variety of purchase control systems. Whatever the mechanics of these systems, the comptroller ultimately will receive the purchase order, the invoice, and the *receiving report* if receipt is not indicated on the invoice. After receipt of these supporting documents, the comptroller prepares a payment voucher.

The purchasing agent, or other designated official, also may be responsible, for the creation and maintenance of an *inventory* of municipal property identifying the property owned, its location, and condition.

Purchase requisitions.

Retain 1 year after audit and destroy.

Purchase orders.

Retain 7 years and destroy.

Receiving report.

Retain 7 years and destroy.

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Bids, successful.

Retain 7 years after the contract has expired and destroy

Bids, unsuccessful.

Retain 1 year after audit and destroy.

Inventory of property.

Retain until superseded and destroy.

BUDGETS AND AUDITS

Municipalities are required to prepare an annual budget providing a “complete financial plan for the ensuing year.” Municipal departments begin this process by filing a detailed statement of their needs for the following year with the board of estimates. From these *budget worksheets* and the comptroller’s statement of anticipated revenues, the board drafts a budget to be submitted to the governing body. The statutes specify a timetable for budget preparation for cities of the first class and other cities adopting this provision. In all other cases, the municipal budget must be completed by the third Monday in December when the annual statement of taxes is submitted to the Department of Revenue. *Minutes* of the proceedings of the board of estimates are kept by the comptroller who serves as secretary. The *final budget* must be approved by the majority of the governing body and signed by the mayor or president before adoption.

Municipal *audit reports* are an independent auditor’s evaluation of the municipality’s financial statements. Audits are an essential element of financial control and accountability and are conducted upon request by the state bureau of municipal audit or by a private firm.

Budget worksheets.

Retain 3 years and destroy.

Minutes of the board of estimates.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Final budget.

Retain permanently.

Audit reports.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.



IX. REVENUE

PROPERTY ASSESSMENT

Assessment is the assigning of value to real and personal property for the purpose of taxation. Uniform assessment is required to meet the state constitutional mandate that taxation be uniform. To insure this, state, county, and local assessors are regulated by state statute. The administration of these statutes is directed by the Department of Revenue.

Real Property

The assessor creates the *Master Property Record Folder* which details the appraisal of real property, including residential, mercantile, and agricultural property as well as residual and other special purpose land. The manufacturing assessment section of the state Department of Revenue creates and maintains all records pertaining to manufacturing properties. The Master Property Record Folder is based on the field inspections of the assessor. An *index to owners* provides access to the Master Property Record Folders which are usually arranged by key or parcel number. The assessor also maintains copies of the *Wisconsin Real Estate Transfer Returns, deeds, and building permit applications* in order to update the Master Property Record Folders.

The assessor maintains files of cadastral maps, including *plats, certified surveys, and assessor's plats* to clarify and define the boundaries of the parcels. *Aerial photographs* may be used to verify the maps.

Certain classes of property are exempt from real estate property taxes. Owners may claim this exemption by filing a *Tax Exemption Report* with the assessor who determines eligibility allowed by law.

The assessor is required to complete and mail a *Notice of Increased Assessment* to each real property owner whose assessment has increased by \$100 or more over the previous year's assessment.

The assessor also completes and forwards to the Department of Revenue the *Certificate of ORAP Valuations* for lands newly certified under the ORAP program by the Department of Natural Resources. This certificate is the basis

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for state compensation for loss of taxes otherwise provided by the exempt property.

Yearly changes in the Master Property Record Folder are summarized on the *Assessor's Final Report Supplement*. These summary figures are then posted to the *Assessor's Final Report* which is then forwarded to the district equalization supervisors of the Department of Revenue.

From these sources, the local assessor prepares a preliminary real property assessment roll which is delivered to the local clerk by the first Monday in May. Corrections ordered by the board of review are incorporated by the clerk into the assessment roll. The clerk then prepares a *Statement of Assessment* and binds it into the assessment roll. The clerk also completes and returns the partially preprinted *Statement of Assessment* received from the Department of Revenue. The clerk receives back from the Department of Revenue by October 15 the *Final Statement of Assessment* which includes manufacturing property values. At the same time, the clerk also receives from them the manufacturing property assessment roll. With these additions, the *final real property assessment roll* is complete.

Master Property Record Folders.

Retain 5 years beyond the life of the structure and then transfer to the State Historical Society for preservation with authority to weed.

Index to owners.

Retain until superseded and destroy.

Wisconsin Real Estate Transfer Returns.

Retain 5 years after the information has been transferred to the Master Property Record Folder and destroy. "The returns ... shall be deemed privileged information ." (s. 77.23, Stats.)

Deeds (copies).

Retain for 1 year after the information has been transferred to the Master Property Record Folder and destroy.

Building permit applications (copies).

Retain for 1 year after the information has been transferred to the Master Property Record and destroy.

Plats.

Retain permanently.

Certified surveys.

Retain permanently.

Assessor's plats.

Retain permanently.

Aerial photographs.

Retain until superseded and destroy.

Tax Exemption Reports.

Retain for 10 years and destroy.

Notice of Increased Assessment.

Retain 5 years and destroy. Where the assessment has been appealed, retain 7 years after the final action of the board of review or the completion of the appeal and destroy.

Certificate of ORAP Valuations. (PC-219.)

Retain 10 years and destroy.

Assessor's Final Report Supplement.

Retain 5 years and destroy.

Assessor's Final Report.

Retain 5 years and destroy.

Statement of Assessment. (PA-521.)

This preliminary statement is prepared by the local clerk and bound into the assessment roll. It does not include manufacturing assessments. Retain for the life of the assessment roll.

Final Statement of Assessment. (PA-521C.)

This statement is prepared by the Department of Revenue and returned to the municipality. It includes manufacturing assessment. Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Final real property assessment roll.

Retain 15 years and destroy provided "no assessment rolls containing forest crop acreage may be destroyed without prior approval of the secretary of revenue." (s. 19.21(5) (a), Stats.)

Personal Property

The assessor may require persons, firms, or corporations to complete and submit confidential personal property returns detailing the quantity and value of taxable property. These include the *occupational tax returns* which are sub-

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mitted by grain elevator and warehouse operators, scrap iron dealers, and coal dock and crude oil refinery operators. All others, except farmers, must file the standard *Merchants', Professions' Statement of Property*. The assessor prepares the *Personal Property Worksheet/Farmers & Personal Property Not Used for the Production of Income* for agricultural property since farmers are not required to file a return.

The assessor is aided in identifying the location and value of inventory by the *Report of Inventory Location (Form 10)*. Merchants file this form with their Wisconsin state income tax returns. One copy is forwarded to the local assessor by the Department of Revenue. Similarly, the assessor receives a *List of Beekeepers* prepared by the department of agriculture.

A personal property tax exemption is allowed the owners of certain goods which are considered to be in transit as of January 1 each year and which are stored in public warehouses or wharves. Merchandise shipped into Wisconsin and stored in its original package in a licensed commercial storage warehouse is exempted. Goods produced or manufactured in Wisconsin and stored in such a warehouse are exempt if they are intended for shipment outside of Wisconsin, if they are shipped in the same package in which they were stored, and if they have not been in storage for more than one year. The owner must submit a *Request for Exemption of Merchandise in Storage* to the assessor to receive such an exemption. In addition, the owner is required to file annually a *Statement of Merchandise Exempted* for the previous year, detailing which goods were shipped under the conditions of the exemption and which, if any, were not. Goods not in conformance are liable to taxation as omitted property.

The various personal property returns are summarized on the Assessor's *Personal Property Summary Work Sheets* which accompany the Assessor's *Final Report*. These two documents are forwarded to the district equalization supervisors of the Department of Revenue.

From these source documents, the assessor prepares a preliminary personal property assessment roll. The roll, along with the real estate assessment roll, is transferred to the clerk by the first Monday in May. All sworn statements and valuations of personal property are transferred at the same time. The two rolls are now considered a single record. Completion of the assessment process is described in the section on real property assessment.

Occupational tax returns.

Retain for 5 years and destroy.

Merchants', Professions' Statement of Property.

Retain 5 years and destroy.

Personal Property Worksheets/Farmers & Personal Property Not Used for the Production of Income.

Retain 5 years and destroy.

Report of Inventory Location (Form 10).

Retain 5 years and destroy, This record contains privileged information. (s. 71.11(44), Stats.)

List of Beekeepers.

Retain 3 years and destroy.

Request for Exemption of Merchandise in Storage.

Retain 3 years and destroy.

Statement of Merchandise Exempted.

Retain 3 years and destroy.

Assessor's Personal Property Summary Worksheet.

Retain 5 years and destroy.

Assessor's Final Report.

Retain 5 years and destroy.

Final personal property assessment roll.

Retain 15 years and destroy provided "no assessment roll containing forest crop acreage may be destroyed without prior approval of the secretary of revenue." (s. 19.21(5)(a), Stats.)

BOARD OF REVIEW

The board of review corrects "all apparent errors in description or computation" on the assessment roll, "adds all omitted property," and "may raise or lower the assessment of any property." The latter may only be done following the hearing of objections to the assessment. Taxpayers may object to the amount or valuation of property by filing a *Form of Objection to Property Assessment* with the clerk of the board. Such objections must be filed prior to the adjournment of the board but no later than five days following its first meeting during which it acts on the assessments in the completed assessment roll.

The board meets on the second Monday in May to consider and pass on all objections. The clerk keeps the *minute book*. In addition, the proceedings of the board of review must be kept in full by a stenographer or a recording device. Such notes must be transcribed in the case of a court appeal. *Notices of the*

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determination of the board of review are sent to property owners appealing their assessments to the board prior to the sine die adjournment of the board.

Form of Objection to Property Assessment and supporting documentation.

Retain 7 years after the final action of the board of review or the completion of appeal and destroy. (s. 70.47 (8) (f), Stats.)

Minute book.

Retain 7 years and then transfer to the State Historical Society for preservation with authority to weed. (s. 70.47 (8) (f), Stats.)

Proceedings of the board of review on audio tapes or as stenographic notes including any transcriptions thereof.

Retain 7 years after the final action of the board of review or the completion of appeal and destroy. (s. 70.47 (8) (f), Stats.)

Notice of determinations of the board of review.

Retain 7 years after the final action of the board of review or the completion of appeal and destroy.

SPECIAL ASSESSMENTS

Special assessments are levied against property to defray the cost of municipal improvements such as construction, installation, or repair of streets, sidewalks, curbs and gutters, street lights, sewers, water mains, parks and greenbelts. Such projects are initiated by a *preliminary resolution* of the governing body, describing the purpose of the project, the limits of the assessment district, and the number of installments in which payments may be made. The resolution further directs the municipal engineer to prepare a *report* on the proposed project, including plans, specifications, cost estimates, and property affected. The preliminary resolution and report are filed with the clerk for public inspection prior to a hearing before the governing body. Property owners may forego the public hearing by signing a *waiver of special assessments notice and hearing under s. 66.60*. The governing body's *final resolution* authorizes the special assessments and sets schedules for payments.

Special assessments also may be levied by metropolitan sewerage districts, sanitary districts, public inland lake protection and rehabilitation districts, and drainage districts. The district clerk or commission forwards the *certified special assessment roll* to the municipal clerk.

REVENUE

The municipal clerk reports all new special assessments on the *Statement of New Special Assessments* by June 1 of the following year to the Department of Revenue for the calculation of state property tax relief credits.

The municipality collects its own special assessments and those of the extraterritorial districts. Satisfaction may be required in a single payment or in installments. Delinquent payments and annual installments are entered onto the tax roll for collection. A *special assessments payment register* is maintained to record the receipt of scheduled installment payments.

Preliminary resolution.

Retain 2 years and destroy provided a copy of the report is on file with the public works project records.

Report on special assessment project.

Retain 2 years and destroy provided a copy of the report is on file with the public works project records.

Waiver of special assessment notice and hearing.

Retain 1 year and destroy, or retain 1 year after the final resolution is approved and destroy.

Final resolution.

Retain permanently.

Certified special assessment roll.

Retain until all assessments are collected or for 7 years, whichever is longer.

Statement of new special assessments. PC-506.

Retain 5 years and destroy provided record has been audited.

Special assessment payment register.

Retain until all assessments are collected or for 7 years, whichever is longer.

TAX CALCULATION

Municipalities collect their own taxes and charges against real and personal property and those of the county, school district, and extraterritorial districts within whose boundaries they lie. The governing body of the county, school district, or extraterritorial district determines the level of their taxes and charges. This levy is apportioned among the various municipalities based on the relative equalized valuation of each municipality. The valuations are certified by the Departments of Revenue and Public Instruction or determined by the county equalization committee.

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The clerk receives the *tax levy certification of the school district clerk and certificates of apportionment* from the county clerk, from the secretary of the vocational, technical, and adult education district board, from the clerks of the sanitary districts and public inland lake rehabilitation districts, and from the town chairman acting for town utility districts.

To these levies, the clerk adds the municipal tax levy based on spending authorized by the municipal budget as reduced by state shared revenue, tax base loss supplement, and exempt manufacturing machinery and equipment aid payments. The clerk has already received during the previous October the *shared revenues original estimate*, a preliminary calculation. The first payment of the shared revenues to the treasurer and the explanatory *notice to clerk-preliminary distribution* are mailed in July. The *shared revenues revised estimates* mailed in October to the clerk anticipates the distribution in November of the final payment to the treasurer and accompanying *notice to clerk-final distribution*.

The clerk also receives during the previous October *original estimates* for the shared revenue supplement, tax base loss supplement, and exempt manufacturing machinery and equipment aid payments. Distribution of these payments is made to the treasurer and the accompanying *notice to clerk-final distribution* is mailed in November for shared revenue supplements and in April for the other two programs.

The final municipal levy must conform to statutory limits as verified on the *final worksheet for determining allowable levy* which is submitted to the Department of Revenue.

Individual property tax bills are further reduced by the general property tax credits which are calculated from information taken from the municipality's *statement of taxes, statement of new special assessments, and statement of sewer service charges*. As notification, municipalities receive in November a *general property tax credit certification and explanation*, showing credits to be paid in the following February and March.

The clerk of each taxation district then compiles the *real property and personal property tax roll* by adding to the assessment roll the total taxes and charges to be collected as well as the offsetting property tax credits.

Tax levy certification of the school district clerk. (PI-1508.)

Retain 3 years and destroy provided the record has been audited.

Certificates of apportionment.

Retain 3 years and destroy provided the record has been audited.
s. 60.756 (1), Stats., requires this for towns.

State shared aid payment notices.

Notices of payments made under s. 79.03, state shared revenue account; s. 79.16, state shared revenue account supplement; s. 79.20, tax base loss supplement; and 70.996, exempt manufacturing machinery and equipment aid. Includes original and revised estimates and notices of preliminary and final distribution, where applicable. Retain 6 years and destroy provided record has been audited. (s. 14.58 (10), Stats.)

Final worksheet for determining allowable levy. (SL-202.)

Retain 5 years and destroy provided record has been audited.

Statement of taxes. (PA-632A.)

Retain final copy permanently or transfer to the State Historical Society for preservation with authority to weed.

Statement of new special assessments. (PC-506.)

Retain 5 years and destroy provided record has been audited.

Statement of sewer service charges. (PC-503 and PC-504.)

Retain 5 years and destroy provided record has been audited.

General property tax credit certification. (PC-201.)

Retain 5 years and destroy provided the records have been audited.

Explanation of property tax credit certification. (PC-201A.)

Retain 5 years and destroy provided the records have been audited.

Real property tax roll.

This record is transferred to the county treasurer.

Personal property tax roll.

Retain 15 years and transfer to the State Historical Society for preservation with authority to weed if postponed or delinquent taxes are not transferred to the county treasurer.

TAX COLLECTION

Individual tax statements are prepared and sent to property owners. When real estate taxes are paid directly by a bank or a savings and loan institution from an escrow account, tax statements are sent directly to that institution as shown on the *escrow account list*.

Personal property and real property taxes are due on the last day of February. Real property taxes, however, may be paid in two installments. The first is due to the local treasurer on January 31 unless the governing body has

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set a later date, which may be no later than the last day of February. The second payment is due to the county treasurer by July 31. Municipalities also have power to provide by ordinance for the payment of real property taxes in three or more installments. The final payment must be received by the city, village, or town treasurer no later than July 31.

Upon payment of taxes, the treasurer issues a *receipt*. This information is duplicated in the *receipt stub book*. The portion of the tax statement which is returned with the payment may be substituted for the receipt stub and payment then is recorded on the tax roll. Each payment also is listed on the *tax collection blotter* which is totalled daily and posted to the receipt journal.

Local treasurers forward the tax roll to the county treasurer by March 15 in municipalities where taxes may be paid in three or more installments. A *statement of taxes remaining unpaid* accompanies the tax roll, distinguishing postponed real property, delinquent real property, and delinquent personal property taxes. The county treasurer then assumes responsibility for the collection of those taxes. When the transfer is made on March 15, the county treasurer issues a *tax settlement receipt* to the municipal treasurer. At the same time, they jointly complete the *municipal treasurer's settlement* which is sent to the department of revenue. When transfer is made on August 15, the municipal treasurer makes a preliminary settlement of taxes already paid on the 15th of February and the 15th of each succeeding month. The municipal treasurer's settlement is then completed following the August 15 transfer. Municipalities may retain the *personal property tax roll* for their own collection of delinquent taxes.

Escrow account list.

Retain until superseded and destroy.

Receipts.

For cities and villages, retain 7 years and destroy provided record has been audited. For towns, retain 15 years and destroy. (60.756(12), Stats.)

Receipt stub book.

Retain 7 years and destroy provided record has been audited.

Tax collection blotters.

Retain until audited and destroy.

Statement of taxes remaining unpaid.

Retain with the tax roll.

REVENUE

Tax settlement receipt. (PC-502)

Retain 5 years and destroy provided record has been audited.

Municipal treasurer's settlement. (PC-501)

Retain 5 years and destroy provided record has been audited.

Personal property tax roll.

Retain 15 years and transfer to the State Historical Society for preservation with authority to weed.



X. ENGINEERING AND PUBLIC WORKS

ENGINEERING SERVICES

Maps and Plans

Engineers conduct land surveys to obtain data relating to city property or specific public works projects. Surveying records include *field notes*, *benchmark books*, and *section corner monument logs*. Using this field data and *aerial photographs*, engineers draft maps and plans to meet diverse informational needs. *City maps* may show road locations or surfaces, zoning information, parks, flood plains, soils, or parcel boundaries. *Water, storm, and sanitary sewer main maps*, along with *profile and grade books* for streets, sidewalks, and mains, are especially important to developers and excavation crews who need to know the location, depth, slope, size and composition of these underground systems. *Excavation plans of private utilities* are filed with the engineer to supplement these system maps. Access to these records is often provided through an *index to maps*.

The engineering division maintains copies of *preliminary and final subdivision plats* filed with the city clerk by prospective developers. The engineer drafts *annexation plats* for the city. Copies of the plat and accompanying certificate describing the area annexed are also filed with various other agencies as required by law. *Assessor's plats* are prepared at the direction of the city council by the engineer or private surveyors to rectify discrepancies in the description of property boundaries. *Structure plans for municipal buildings and bridges* prepared by private contractors are also filed with the engineer for purposes of maintenance and general reference.

Field notes.

Retain permanently.

Benchmark books.

Retain permanently.

Section corner monument logs.

Retain permanently.

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Aerial photographs.

Retain until superseded and destroy.

City maps.

Retain permanently.

Water, storm, and sanitary sewer main maps.

Retain permanently.

Profile and grade books.

Retain permanently.

Excavation plans of private utilities.

Retain permanently.

Index to maps.

Retain permanently.

Preliminary subdivision plats.

Retain until superseded by the final plat and destroy.

Final subdivision plats.

Retain permanently.

Annexation plats.

Retain permanently.

Assessor's plats.

Retain permanently.

Structure plans for municipal buildings and bridges.

Retain for life of the structure and transfer to the State Historical Society for preservation with authority to weed.

Administration And Related Records

The engineering division prepares *annual reports* of its activities and accomplishments for the board of public works and the city council. The division retains *minutes* of the meetings of the plan commission, the board of public works, and the board of appeals. All contain information relevant and supplemental to engineering duties. The engineer is an ex-officio member of the former two boards.

The numerous and varied administrative responsibilities of the division are reflected in the records maintained. Among these duties is the assignment of house address numbers. The *house number and address change file* provides an official control and reference source for city addresses. Copies of *street vacations* and *dedications* may also be kept on file as a reference tool. The engi-

ENGINEERING AND PUBLIC WORKS

neering division is also responsible for issuing *permits* for unusual uses of city streets.

Citizens' *petitions for streets and sewer systems*, first presented to the city council, are filed with the engineering division. Public works projects financed through special assessments require that the engineer prepare *special assessment calculations* as the basis for levying the appropriate taxes. These calculations are forwarded to the assessor who enters the individual assessments on the assessment roll.

Closed circuit TV monitoring of the sewer system produces the TV *sewer inspection report* which indicates problems such as cracked or broken pipes, improper alignment, or loose lateral connections.

The state provides partial support for the maintenance and construction of local roads and streets. *State highway aids program records* are compiled to document the level of road use and the amount of local funds spent on repairs as the basis for state payments.

Annual reports.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Records of the board of public works.

Includes minutes of the meetings of the board and supporting documents submitted to the board.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Records of the plan commission.

Includes minutes of the meetings of the commission and supporting documents submitted to the commission.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Records of the zoning board of appeals.

Includes minutes of the meetings of the board and supporting documents submitted to the board.

Retain permanently.

House number and address change file.

Retain permanently.

Street vacations and dedications, copies.

Retain for active reference life and destroy.

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Permits.

Includes permits for the excavation of streets by private utility companies.

Retain 3 years and destroy.

Petitions for street and sewer systems.

Retain 2 years and destroy.

Special assessment calculations.

Retain 2 years and destroy.

TV sewer inspection records.

Retain until superseded and destroy.

State highway aids program records.

Retain 7 years and destroy provided the record has been audited.

PUBLIC WORKS PROJECTS

CONTRACTS

Municipalities may contract for outside services for “construction, repair, remodelling [and] improvements of any kind whatsoever.” City and village projects estimated to exceed \$5,000 must be let to the lowest responsible bidder. The board of public works prepares plans, specifications, and contract forms and files them with the clerk for inspection by prospective bidders. A *notice to contractors*, published in the newspaper, advertises for bids and specifies the need for a *certified check* or *bid bond* to accompany bids submitted. A bidder’s *proof of responsibility*, a confidential sworn document assuring the municipality that the contractor has the “financial ability, equipment, and experience in the work prescribed in said contract,” may also be required. *Bids* are submitted on forms provided by the municipality. Bidders may be required to attach an *affidavit of organization and authority* indicating whether the contractor is a corporation, partnership, or sole trader.

Bids are opened and read in public on a date specified in the original notice. *Bid tabulations* are compiled to determine the lowest bid. The successful bidder is required to execute a *performance bond* equal to the amount of the contract bid in which a percentage of payment is withheld as the work progresses. Final payment to the contractor is made when the work is completed and accepted. The final *contract* is signed by the mayor and clerk after approval by the city attorney.

ENGINEERING AND PUBLIC WORKS

Notice to contractors.

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

Certified check.

Retain until the contract has been signed and return to bidder.

Bid bond.

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

Bidder's proof of responsibility.

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

Bids.

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

Affidavit of organization and authority.

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

Bid tabulations.

Retain 2 years and destroy.

Performance bond.

Retain in the contract file 7 years after completion of the project and destroy.

Contract.

Retain in the contract file 7 years after completion of the project and destroy.

Project Records

The engineering department has administrative and technical control over public works projects. Documentation relating to ongoing projects is gathered in the *master project file*. This working file is the central repository for reports, drawings, specifications, additional estimates, copies of approved contracts, and other records pertaining to the project. Usually filed separately from the master project file itself are the *blueprints* illustrating the proposed plan of construction. *As-built tracings* are drawn as the project is completed to depict the final work; they may differ considerably from the original drawings.

Master project files.

Retain 20 years and destroy provided the files of architecturally or culturally significant projects are offered to the State Historical Society.

Blueprints.

Retain until superseded by the as-built tracings and destroy.

As-built tracings.

Retain for the life of the project and destroy provided the tracings of architecturally or culturally significant projects are offered to the State Historical Society.

STREETS AND HIGHWAYS

The streets division is the operating arm of the public works program. The *streets operations files* are a group of record series documenting the performance of tasks for which the division is responsible. This may include solid waste management, street cleaning, street repair, snow removal, and garbage collection. Documents in these files describe daily, weekly, and monthly operations and may include foremen's reports, collection statistics, cost sheets, billings, and mileage reports. Two files having particularly long-term value are *street and sidewalk maintenance and repair records* and *tree planting, inspection, trimming and removal records*. Street operations may result from either a scheduled program of maintenance, repair, or improvement or from citizen complaints.

Street operations file.

Retain 2 years after created or superseded and destroy.

Street and sidewalk maintenance and repair records.

Retain 25 years and destroy.

Tree planting, inspection, trimming, and removal records.

Retain 25 years and destroy.

Street Equipment And Supplies Control

The streets division maintains a large and costly inventory of equipment and supplies and must monitor the flow of its stock to avoid depletions and anticipate future budgetary needs. *Stock control records* include a variety of documents that register incoming purchases and record supplies as they leave the stockroom. Related to these are *fuel usage reports* controlling the inventory of petroleum, oil, and lubricants. Equipment purchase, maintenance and use

ENGINEERING AND PUBLIC WORKS

are documented in the *heavy equipment and vehicle inventory ledgers, vehicles maintenance and repair histories, vehicle expense reports and the vehicle use records.*

Stock control records.

Retain 2 years and destroy provided the record has been audited.

Fuel usage reports.

Retain 2 years and destroy provided the record has been audited.

Heavy equipment and vehicle inventory ledger.

Retain for the life of the equipment and/or vehicle or until the inventory ledger is superseded and destroy.

Vehicle maintenance histories.

Retain for the life of the vehicle and destroy.

Vehicle expense reports.

Retain for the life of the vehicle and destroy.

Vehicle usage reports.

Retain 2 years and destroy provided the record has been audited.

Street Administration

While all divisions keep *payroll support records*, they are especially important in the streets division not only for the creation of the payroll but also in the allocation of employee time to various projects for planning and budget preparation. *Purchasing records*, including purchase requisitions, purchase orders, invoices, and vouchers are numerous in the streets division which may do its own purchasing. The division may also receive citizen complaints about streets, sidewalks or related street services which are logged in a *complaint ledger*. *Monthly and annual reports* of the division document its activities and accomplishments.

Payroll support records.

Retain 2 years and destroy.

Purchasing records.

Retain 7 years and destroy provided the record has been audited.

Complaint ledger.

Retain 2 years and destroy.

Monthly reports.

Retain 3 years and destroy.

Annual reports.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

PARKS

Park Planning

The *master park plan*, one element of the city's total plan, shows present holdings, possible acquisitions, and proposed projects. It forms the foundation for future park development and is supplemented by *plats* and *aerial photographs*.

Master park plan.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Plats.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Aerial photographs.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

Park Operations And Maintenance

The park maintenance *supervisor's daily report of work completed* summarizes progress made on a particular job, noting the time required, employees assigned and vehicles used. This information can be used for payroll purposes, operations planning, or for inclusion in periodic reports.

Supervisor's daily report of work completed.

Retain 2 years and destroy.

PARK ADMINISTRATION

Payroll support records are used to record the allocation of employee hours to assigned jobs as well as for payroll creation. Reservations for park facilities may be offered for certain parks. *Reservation requests* are submitted to the department along with any necessary fee and are checked against the *master reservation book* for confirmation.

ENGINEERING AND PUBLIC WORKS

Supervision of municipal parks rests with the board of park commissioners or, if the city has none, with the board of public works. *Minutes* of the meetings of the appropriate board document the acquisition, maintenance, and general management of city parks.

Payroll support records.

Retain 2 years and destroy provided record has been audited.

Reservation requests.

Retain 30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been audited.

Master reservation book.

Retain 2 years and destroy.

Records of the board of park commissioners.

Includes minutes of the meetings of the board and supporting documents submitted to the board.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

BUILDING PERMITS AND INSPECTIONS

The division of building inspection oversees the construction and alteration of commercial and residential buildings within the municipality, the installation of plumbing, electrical, ventilation, heating, and air conditioning systems, the erection of signs, and compliance with zoning restrictions. Regulations follow state codes as well as local codes which may vary from city to city.

Code compliance inspection reports are the basic working document of the division. They are completed during field investigations to determine if buildings and system installations comply with the specifications of the appropriate codes. Reports are completed during scheduled inspections of buildings being built or altered. When inspections have been completed, a *certificate of occupancy* is issued to the owner declaring that the work has been completed according to the plans and specifications and that the building may be occupied for its intended use.

Reports may also be completed in response to complaints of violations or in the routine inspection of existing structures following official notification of the owner or agent. Owners are subsequently notified of conditions which require correction. Continued non-compliance will result in litigation. In such cases, the inspector may retain copies of the relevant *city attorney's case files*. Copies of *quarter-section maps* aid in the location of inspection sites.

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The *inspection address file* is arranged by address and is used heavily as a summary reference to work previously performed. It contains a capsule history of permits issued and contractors who performed the work, and identifies owners. Department of industry, labor, and human relations *energy calculation worksheets* must be completed for all new one and two-family dwellings. They are used to calculate furnace size and construction materials and methods.

State approved commercial building plans are a prerequisite for issuance of permits in the construction or alteration of certain commercial and residential buildings and structures. Building plans are usually submitted in such cases to the Department of Industry, Labor, and Human Relations for examination and approval. Twenty-seven cities are certified to make such review themselves with plans submitted directly to the city's building inspection department.

Applications and accompanying plans for building, plumbing, electrical, ventilation, heating, and air conditioning permits are submitted for plan review. Upon approval, *permits* are issued after the payment of the required fee for which a *receipt* is issued. Permits are logged by number in the *permit ledger* which includes summary information on each permit. Unsuccessful permit applications may be appealed to the appropriate board of appeals. Results of such appeals are documented in the *minutes* of that board's meetings.

To provide supplemental information for their daily work, building inspectors may keep copies of the *minutes* of the meetings of the plan commission and the zoning board of appeals. The latter documents decisions regarding zoning regulations and variances.

Applications and permits.

Retain permanently.

Code compliance inspection reports.

Retain permanently.

Inspection address file.

Retain permanently.

Certificates of occupancy.

Retain until superseded and destroy.

Energy calculation worksheets.

Retain 3 years and destroy.

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State approved commercial building plans.

Retain 4 years and destroy. Plans for new structures and significant remodeling should be transferred to the State Historical Society for preservation with authority to weed.

Permit fee receipts.

Retain 7 years and destroy provided record has been audited.

Permit ledger.

Retain 7 years and destroy.

City attorney's case file, copy.

Retain 1 year after the case has been closed and destroy.

Quarter section maps, copies.

Retain until superseded and destroy.

Records of the building board of appeals.

Includes minutes of the meetings of the board and supporting documents submitted to the board.

Retain permanently. Retain office reference copies 5 years and destroy.

Records of the zoning board of appeals.

Includes minutes of the meetings of the board and supporting documents submitted to the board.

Retain permanently. Retain office reference copies 5 years and destroy.

Records of the plan commission.

Includes minutes of the meetings of the commission and supporting documents submitted to the commission.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.



XI. PUBLIC HEALTH

The delivery of public health services in Wisconsin varies greatly across the state. Fifteen cities have full-service health departments. The remainder of the state is served by a combination of appointed health officers county health departments, state agencies, including the Departments of Health and Social Services, Natural Resources, and Agriculture, by a variety of not-for-profit organizations, and by volunteer agencies. To a great extent, this is the result of the Statutes of 1880, chapters 140, 141, and 146 which remain virtually unchanged one century later. These statutes do not specifically define the duties of the municipal health officer, but instead grant broad authority to “ . . . provide such additional rules and regulations as are necessary for the preservation of health The diversity of local public health programs is apparent in the varied records maintained by the various responsible departments and agencies.

Local public health services focus in two directions: personal health and environmental health programs. Personal health services include a variety of diagnostic, screening, support and treatment programs which are generally administered by public health nurses from county nursing associations or city health departments.

PERSONAL HEALTH

Maternal and child health services are an integral part of most personal health programs. Pediatric programs emphasize preventive care. Well-child clinics are widely offered although the services included may vary from community to community. The Early and Periodic Screening, Diagnosis, and Treatment Program (EPSDT) is available for persons under twenty-one receiving Medical Assistance. These clinics are supplemented by school health programs which are oriented towards health education and health maintenance rather than primary care. School health programs may be administered by school nurses or by city or county public health nurses. State agencies cooperate through such services as the hearing screenings conducted by the Department of Public Instruction's Bureau of Crippled Children.

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Immunizations are a primary preventive technique in child health programs. The 1975 Wisconsin Immunization Checkpoint Law mandates minimum immunization requirements for all students being admitted to Wisconsin elementary schools for the first time. It is the responsibility of the school to inform the local health agency of each student's immunization status and the responsibility of the local health agency to make the required immunizations available.

The duties of local public health officials regarding communicable diseases are outlined in chapter 143 of the statutes in conditional and unspecified manner. Essentially, the officer is required to report to the Department of Health and Social Services the presence of any communicable disease. Screening programs, like those for tuberculosis and venereal disease, are designed to identify such communicable health problems in the community. Records resulting from such screenings and subsequent treatment are confidential, of course, by law.

Adults, particularly the elderly, are served by local screening programs which are designed to identify chronic health problems with an emphasis on preventive care. Attention is focused on health appraisal, nutrition, and immunization programs and glaucoma, hearing, blood pressure, and cancer screening clinics.

FAMILY SERVICES.

Family profiles, health status reports (data base), medical care strategy, and progress reports.

Retain 5 years after the close of the case and destroy provided the records relating to immunizations are retained at least 10 years and destroyed.

MATERNAL AND CHILD HEALTH PROGRAMS.

EPSDT case files.

Retain 5 years from the date of last activity and destroy provided the records relating to immunizations are retained at least 10 years.

Well child clinic screening records.

Retain 5 years from the date of last activity and destroy provided records relating to immunizations are retained at least 10 years.

Newborn profiles and nurses' home visit reports.

Retain 5 years from the date of last activity and destroy provided records relating to immunizations are retained at least 10 years.

Student health records.

Retain 1 year after the date upon which the pupil graduated from or last attended the school and destroy. (s. 118.125 (3), Stats.)

School age child screening program summary logs.

Retain 2 years and destroy.

School health office daily log.

Retain 2 years and destroy.

Dental hygienist's statistical summaries.

Retain 2 years and destroy.

COMMUNICABLE DISEASE CONTROL.

Sexually transmittable disease files.

"Reports, examinations, and inspections and all records thereof made under this section (venereal disease) shall be confidential and not open to public inspection . . ." (s. 143.07(7), Stats.)

Includes requests for exam and treatment, patient records, contact records and the public health service venereal disease epidemiologic report.

Retain 5 years from the date of final treatment and destroy.

Tuberculin skin test record.

Retain 5 years and destroy. If the information has been transferred to a permanent case file, retain 2 years and destroy.

Tuberculosis chest clinic records.

Retain until death and destroy.

Tuberculosis case files.

Retain until death and destroy.

Physician's communicable disease reports.

Retain 2 years and destroy.

Immunization records.

Retain 10 years and destroy.

ENVIRONMENTAL HEALTH

The objective of environmental health services is to create and maintain a community free from disease through the quality control of air, water, food, and living conditions. Public health programs in Wisconsin have their roots, in fact, in such sanitary and communicable disease control programs as rat eradication and water purification.

Regular inspections of the sanitary conditions of restaurants, food retailers, taverns, campsites, and hotels are an integral part of environmental health programs. A combination of inspectors from local health agencies and the state Bureau of Environmental Health conduct sanitary surveys to determine compliance with both state and local codes. Serious health problems which remain

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untreated are reported to the appropriate state agency, the state epidemiologist, or local law enforcement authorities.

Environmental health programs protect the consumer from unsanitary conditions and products. Related are consumer protection services which guarantee that the sale of commercial products is fair and honest. As a result, the sealer of weights and measures is often an employee of the health department.

Efforts to improve environmental health also include air and water pollution abatement programs. Unclean water and air are major problems for the general health of the community. The Department of Natural Resources has responsibility for establishing and monitoring air pollution programs and for regulating the use of ground water for human consumption. However, cities respond to local pollution problems and complaints.

SANITATION AND CONSUMER PROTECTION.

Public swimming pool survey reports, campgrounds and camping survey reports, mobile home park survey reports, recreational and education camp survey reports, restaurant and tavern survey reports, hotels, motels, tourist rooms, and rooming houses survey reports, retail dairy case and milk products reports, retail and wholesale food establishment reports, nursing home survey reports, and vending machines survey reports.

Retain 5 years and destroy.

APPLICATIONS FOR LICENSES AND PERMITS.

Restaurant licenses.

Retain 3 years and destroy.

Retail dairy products licenses.

Retain 3 years and destroy.

Food handling and sale permits.

Retain 3 years and destroy

Septic tank permits.

Retain permanently.

Open air burning permits.

Retain 6 months and destroy.

WEIGHTS AND MEASURES.

Field test reports.

Retain 3 years and destroy.

Package weighing reports.

Retain 3 years and destroy.

Complaints and follow-up reports.

Retain 5 years from the date the complaint was resolved and destroy.

RABIES CONTROL.

Rabies test records.

Retain positive test results 5 years and negative test results 2 years and destroy.

UTILITY DISCONNECTIONS.

Utility disconnections in private residence investigation reports.

Retain 3 years and destroy.

Request to declare a medical emergency.

Retain 3 years and destroy.

LABORATORY

Municipal health department laboratories provide vital support services for personal and environmental health programs. Local laboratories are certified by the State Laboratory of Hygiene to perform bacteriological, chemical, serological, hematological, immunological, cytological, and microscopic tests. Local laboratories may also provide services to the police, coroner, courts, and water utilities as well as to the health department itself. Complex or infrequently used tests may be contracted out to private labs or performed by the State Laboratory of Hygiene.

CLINICAL LABORATORY TESTS.

Pregnancy, hematocrit, urinalysis, streptococci, and microbial sensitivity test results.

Retain individual sample records 2 years and destroy. If the information has been transferred to a permanent case file, retain the individual sample records 6 months and destroy.

Alcohol content in the blood or urine test results.

Retain 5 years or until any investigation or litigation is completed, whichever is longer and destroy.

SEXUALLY TRANSMITTABLE DISEASE LABORATORY TESTS.

“Reports, examinations, and inspections, and all records thereof made under this section (venereal disease) shall be confidential and not open to public inspection .” (s.143.07(7), Stats.)

Gonorrhea lab test specimen report.

Retain 1 year and destroy.

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Syphilis serology request.

Retain 1 year and destroy.

Monthly log of gonorrhea lab test results.

Retain 3 years and destroy.

WATER QUALITY LABORATORY TESTS.

Deep well and landfill well water analyses detail and summary reports; chemical and bacteriological analyses of municipal drinking water detail and summary reports; municipal drinking water flouride analyses; swimming pool water bacteriological analyses; public bathing beach water bacteriological analyses; and water quality control readings.

Retain individual sample records 5 years and destroy. If information has been transferred to a permanent test site location file, retain for 1 year and destroy.

AIR QUALITY LABORATORY TESTS.

Atmospheric pollen counts; daily and monthly dustfall sample readings; daily and monthly dustfall sample worksheets with analyses; and total particulate report.

Retain individual sample records 5 years and destroy. If information has been transferred to a permanent test site location card, retain individual sample records 1 year and destroy.

CONSUMER PROTECTION LABORATORY TESTS.

Swab test results of restaurant utensils.

Retain 1 year and destroy.

Routine food tests for quality control.

Retain for 1 year and destroy.

Food test for possible poisoning.

Retain until investigation has been completed or 7 years, whichever is longer, and destroy.

Monthly total of all lab test results.

Retain for 3 years and destroy.

HEALTH ADMINISTRATION

The administrative records of a municipal health service reflect the position of the department within a larger bureaucratic structure. The extent and completeness of its records on personnel, purchasing, and other fiscal matters are functions of the level of centralization or decentralization of those activities

within the city government. Equally varied are the records which departments create for their own internal administrative goals such as program planning, quality control, and budget preparation. Such records are created for each individual program and vary in form from department to department.

Local health departments are also required to submit numerous reports to other agencies for health planning, for the control of communicable disease, or as documentation of activity for programs which receive outside reimbursement. These reports and the documentation on which they are based tend to be uniform statewide because of uniform reporting requirements.

Chapter 69, *Wisconsin Statutes*, which regulates the collection and recording of vital records, designates the "office of the local health officer [as] the place for filing . . ." certificates of birth, marriage, death, and fetal death in cities as the Register of Deeds office is for villages and counties. Local health officers are required to create copies of the certificates for their own records and for the appropriate Register of Deeds and to forward the original record to the State Registrar. Information included in the vital records is uniform statewide and based on U.S. Public Health Service guidelines.

ADMINISTRATION AND MANAGEMENT.

Program files.

Retain 15 years and then transfer to the State Historical Society for preservation with authority to weed.

Policies and procedures manual of the medical consultant.

Retain 5 years after superseded and destroy.

Public health nurses' and environmentalists' daily reports.

Retain 2 years and destroy.

Division heads' monthly reports.

Retain 2 years and destroy.

Department annual reports.

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

REPORTS TO OTHER AGENCIES

Community health agency nursing visits to individuals and families.

Retain 2 years and destroy.

Community health agency clinic and special program report.

Retain 5 years and destroy provided record has been audited.

Home health agency performance report.

Retain 5 years and destroy provided record has been audited.

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Expenditure reports and performance reports from agencies receiving Maternal and Child Health grants and Women, Infant, and Children (WIC) grants.

Retain 5 years and destroy provided the record has been audited.

Nutrition surveillance coding form.

Retain 5 years and destroy provided the record has been audited.

Report of tax free alcohol users to the Department of Treasury.

Retain 5 years and destroy provided the record has been audited.

Quarterly dental health activity report.

Retain 5 years and destroy.

New cases of tuberculosis.

Retain 5 years and destroy.

Annual summary of patient care for tuberculosis.

Retain 5 years and destroy.

Annual immunization checkpoint law.

Retain 5 years and destroy.

Quarterly report of childhood lead poisoning prevention program.

Retain 5 years and destroy provided the record has been audited.

Public health service venereal disease epidemiologic report.

Retain 5 years and destroy. (confidential information)

Venereal disease weekly report. (VD-28.)

Retain 5 years and destroy.

Monthly log of gonorrhea tests.

Retain 3 years and destroy provided record has been audited.

VITAL STATISTICS.

Certificate of live birth.

Retain permanently.

Certificate of marriage.

Retain permanently.

Certificate of death.

Retain permanently.

APPENDICES

Appendix A

Sample Ordinance for the Destruction of Obsolete Records

DESTRUCTION OF PUBLIC RECORDS

Sections:

- 1.01 (1) Financial records
- 1.01 (2) Utility records
- 1.01 (3) Other records
- 1.01 (4) Notice required
- 1.01 (5) Limitation

1.01 (1) Financial records. (City) (Village) (Town) officers may destroy the following nonutility records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:

- (a) [Here specify the records which may be destroyed.]

1.01 (2) Utility records. (City) (Village) (Town) officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to state Public Service Commission regulations, but not less than seven years after the record was effective unless a shorter period has been fixed by the state Public Records Board pursuant to s. 16.61 (3) (e), and then after such a shorter period, except that water stubs, receipts of current billings and customer's ledgers may be destroyed after 2 years:

- (a) [Here specify the records which may be destroyed.]

1.01 (3) Other records. (City) (Village) (Town) officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective unless another period has been set by statute, and then after such a period, or unless a

shorter period has been fixed by the state Public Records Board pursuant to s. 16.61(3) (3) and then after such a shorter period:

(a) [Here specify the records which may be destroyed.]

1.01 (4) Historical Society notification. Prior to the destruction of any public record described in sections 1.01 (a), (b), or (c), at least sixty days' notice in writing shall be given the State Historical Society of Wisconsin.

1.01 (5) When authorized. This chapter shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or state administrative regulations.

County, City, Town, etc.

Number

Inventory Worksheet

1. Department	Division	Section
2. Name and title of officer immediately responsible for series		
3. Records series title		4. Series number
5. Description of records series (content, purpose, by whom created, form numbers, etc.)		
6. Earliest date/Latest date	7. Records still being created? <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Annual accumulation _____ cubic feet
9. Arrangement Alphabetic by _____ Numeric by _____ Other _____		
10. Reference frequency (check, insert number, circle appropriate words) _____ times daily, weekly, monthly, annually for _____ months, years. <input type="radio"/> Never after _____		
11. If there are other copies of these records, including microfilm, identify them		
12. Relationship to other records series (indexed, summarized, listed, etc.)		
13. Location of records (building, room, file section, etc.)		14. Volume _____ cubic feet
15. Size and format of record	16. Type and quantity of file equipment occupied	
17. Statutory or state archival requirements for retention		
18. Suggested retention period with justification		
19. Additional comments		
20. Inventory taken by and date		21. Reviewed by and date

22. Appraisal () confirms suggested retention period or <input type="checkbox"/> substitutes following:		
23. Department head and date	24. Records Officer and date	
25. Other local authority and date	26. State Archivist and date	

Appendix C

Sample Letter of Notification of Intent to Destroy Records

City of Badger Junction
Wisconsin
54545

Peter Gottlieb
State Historical Society of Wisconsin
816 State Street
Madison, Wisconsin 53706

Dear Mr. Gottlieb:

The City of Badger Junction intends to destroy the following
obsolete city records pursuant to our municipal ordinance 75.3

Vouchers	1956-62	3 cubic feet
Justice of the Peace	1898-1925	16 Volumes
Court Dockets		
Absentee ballots	1950-1975	2 file cabinet drawers

I understand that we are required to notify the State Historical
Society at least sixty days prior to destroying these records. If you
have any questions about these materials, do not hesitate to call me
at (715) 877-5454. Thank you for your prompt review of this
request.

Sincerely,

John Schermerhorn, City Clerk

Your letter should include

- Title of each record series to be destroyed
- Years covered by the records
- Volume of the records
- Name and phone numbers of a knowledgeable person who could answer questions about the use or content of the records

Appendix G: State Historical Society Area Research Center Network

Everyone is Welcome

Everyone is invited to use our collections: faculty and students, local historians, genealogists, business people, historic preservationists, school teachers.

What is the Area Research Center Network?

The ARC Network is an alliance of fourteen archives located at eleven University of Wisconsin campuses, Superior Public Library, Northern Great Lakes Visitors Center, and State Historical Society.

History at Your Doorstep

The Area Research Center Network brings historical records to the people of Wisconsin. Working cooperatively, the network's partners identify, collect, organize, and preserve records that document Wisconsin's heritage. Each Research Center houses manuscripts and local government records from a surrounding geographic region. In addition, each Center may borrow collections from the State Historical Society and the other Centers.

What We Have

Each Area Research Center is a unique place with its own special resources, but most have the following materials related to their geographic service region:

- ▶ Manuscript collections
 - Business records
 - Community organization records
 - Diaries
 - Letters
 - Scrapbooks
- ▶ Census records
- ▶ Maps and atlases (Wisconsin)
- ▶ Vital Records (pre-1907)
- ▶ City Directories
- ▶ Local and county histories
- ▶ Local government records
 - Court records
 - Citizenship records
 - Tax rolls
 - School record books
 - City & county board minutes
- ▶ Local newspapers
- ▶ Genealogy books
- ▶ Oral histories
- ▶ Photographs
- ▶ University records

Hours

Each Area Research Center maintains its own hours. It is always best to make advance contact for up-to-date hours, availability of staff and collections, and location and parking information. Hours vary during summer and university recesses.

Services

Many Area Research Centers offer research assistance and photocopying services. There may be fees for these services. Each Area Research Center sets its own fees for services.

Internet Access

More information about the Area Research Center Network is available on the State Historical Society Website. The ARC home page address is: www.shsw.wisc.edu/archives/arcnet/ From this location you can access websites maintained by most of the Area Research Centers.

AREA RESEARCH CENTER NETWORK

CONTACT LIST

1. Archives Reference
State Historical Society
816 State Street
Madison, WI 53706
(608) 264-6460
archref@mail.shsw.wisc.edu

2. Paul Beck
Murphy Library
UW-LaCrosse
LaCrosse, WI 54601
(608) 785-8511
specoll@uwlax.edu

3. Mary Freymiller
Elton S. Karrman Library
UW-Platteville
Platteville, WI 53818
(608) 342-1719
freymilm@uwplatt.edu

4. Karen Weston
Harold Andersen Library
UW-Whitewater
Whitewater, WI 53190
(262) 472-5520
westonk@uwwvax.uww.edu

5. Linda Schiesser
Library/Learning Center
UW-Parkside
Kenosha, WI 53141-2000
(262) 595-2077
Archives@uwp.edu

6. Timothy L. Ericson
Golda Meir Library
UW-Milwaukee, P.O. Box 604
Milwaukee, WI 53201
(414) 229-6980
archives@gml.lib.uwm.edu

7. Joshua Ranger
Forrest R. Polk Library
UW-Oshkosh
Oshkosh, WI 54901
(920) 424-0828
Ranger@uwosh.edu

8. Debra Anderson
Cofrin Library
UW-Green Bay
Green Bay, WI 54311-7001
(920) 465-2539
specoll@uwgb.edu

9. Ruth Wachter-Nelson
Learning Resources Center
UW-Stevens Point
Stevens Point, WI 54481
(715) 346-2586
archives@uwsp.edu

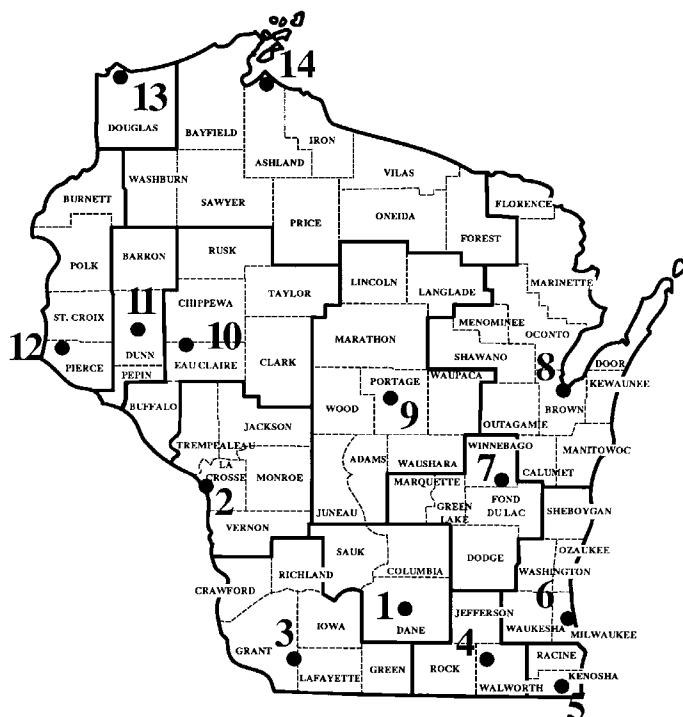
10. Larry Lynch
William D. McIntyre Library
UW-Eau Claire
Eau Claire, WI 54702-5010
(715) 836-3873
library.archives@uwec.edu

11. Kevin Thorie
Library Learning Center
UW-Stout
Menomonie, WI 54751
(715) 232-2300
Thoriek@uwstout.edu

12. Sue Ginter Watson
Chalmer Davee Library
UW-River Falls
River Falls, WI 54022
(715) 425-3567
Susan.g.watson@uwrfl.edu

13. Julie Zachau
Superior Public Library
1530 Tower Avenue
Superior, WI 54880
(715) 394-8860
ZachauJ@ci.superior.wi.us

14. Linda Mittlestadt
History Center and Archives
Northern Great Lakes Center
Ashland, WI 54806
(715) 685-2648
arcnorth@win.bright.net



Appendix H

List of Illustrations

Opposite

- p. 1 Metal Woodruff file drawers. Patented in 1868, this filing system is still used for storing current records in many offices. Columbus City Hall. 1980. David Mandel, photographer. WHi (X15) 22161
- p. 5 Unorganized records, shunted off into a storage room, may include important documents. Here, early Justice of the Peace court dockets were found among the cancelled checks. Ripon City Hall. 1980. David Mandel, photographer. WHi (X15) 22170
- p. 15 Incineration of non-current records. Wisconsin Department of Administration Record Center. 1980. David Mandel, photographer. WHi (X15) 22148
- p. 19 Planetary microfilm camera in operation. Wisconsin Department of Administration Microfilm Lab. 1980. David Mandel, photographer. WHi (X15) 22154
- p. 31 Library reading room, State Historical Society of Wisconsin. ca. 1901. WHi (X3) 28279
- p. 39 City officials pose in front of the firehouse. Fountain City. ca. 1888. Gerhard Gesell, photographer. WHi (G473) 173
- p. 47 Primary election, April 5, 1960. Town of Vienna, Dane County. Richard Vesey, photographer. WHi (V38) 705
- p. 51 Police officer Milwaukee. 1900-1910. Robert Taylor, photographer. WHi (X3) 36606
- p. 61 Vacant pool hall. Madison, ca. 1915. Meuer Photoart House. WHi (M491) 70
- p. 73 Construction of street-car tracks. Madison. 1905. WHi (X3) 35547
- p. 85 Elementary school health program: learning the proper way to blow your nose. 1920. WHi (X3) 29681